

MINISTRY OF FINANCE

INTERNAL TECHNICAL MANUAL

(in effect from January 1, 2022)

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3. User manual for the user interface of the Electronic Invoice System



**SYSTEM FOR SENDING, RECEIVING, MANAGING AND
STORAGE OF ELECTRONIC INVOICES**

May 2022.

3.1 Introduction

The Electronic Invoice System (EIS) enables legal entities and entrepreneurs to:

- a) create an electronic invoice or upload an electronic invoice file from their system and send it
to the buyer;
- b) create an electronic invoice or upload an electronic invoice file from their system and send it
to a customer who is a user of public funds, with simultaneous automatic registration of the invoice in the Central Invoice Register;
- c) to receive an electronic invoice from the supplier and print it or download it in electronic form into their system
for further processing and
- d) electronically record the calculation of value added tax (on behalf of the business entity within the scope of their authority).

3.2 Accessing the e-invoice system and registration

In order for the user to use the services of the e-Invoice system, they must first register on the Portal for electronic identification (<https://eid.gov.rs/>).

Registration is possible in two ways: - with

a qualified electronic certificate or

- username and password with mandatory activation of the ConsentID mobile application.

To use the eInvoice system, the user can choose one of two registration methods. Below, we will explain in detail how the user registers with a qualified electronic certificate and how with a username and password with mandatory activation of the ConsentID mobile application.

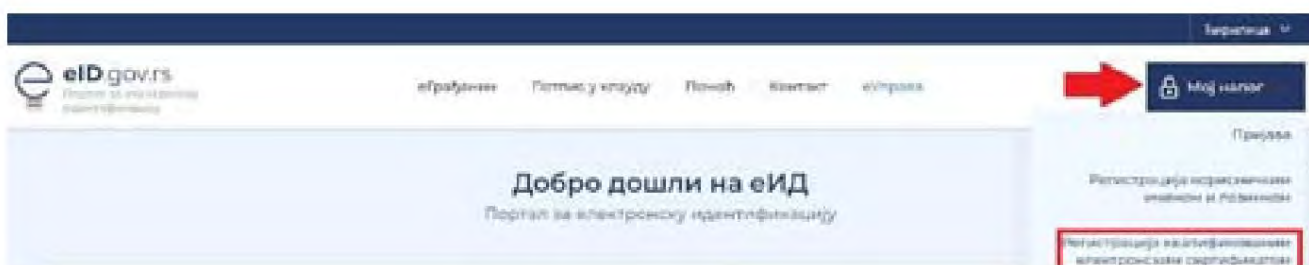
3.2.1 Registration with a qualified electronic certificate

If the user has decided to register an account with a qualified electronic certificate, they need to have a certificate issued by an authorized certification body in the Republic of Serbia and install all software necessary to work with the certificate.

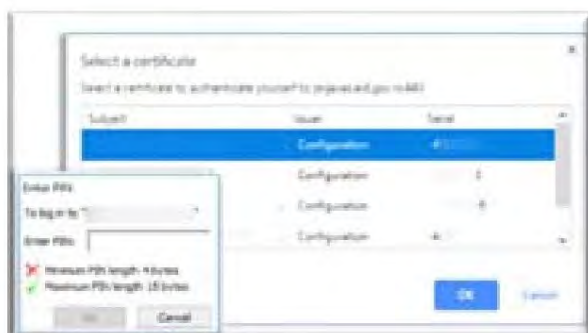
The software is downloaded and installed from the website of the relevant certification body.

3.2.2 Registration with a qualified electronic certificate (for citizens of Serbia and foreign nationals who have a foreigner registration number)

The user can start registration by selecting the My Account option in the upper right corner, and then in the drop-down list Select **Registration with a qualified electronic certificate**.



Select your electronic certificate and enter the PIN of your qualified electronic certificate.



After entering the PIN, access will be enabled and the data recorded on the certificate itself will be displayed (JMBG / Foreigner Registration Number (EBS), first name, last name and email address) - The data loaded from the certificate, except for the email address, cannot be changed. Regarding the email address, there are three cases:

1. The user has an address recorded in the certificate and does not want to change it
2. The user has an address recorded on the certificate, but wants to change it for further communication
3. The user has an address recorded on a qualified certificate

Note: Users who successfully create an account using a qualified electronic certificate can independently activate the ConsentID mobile application. The user needs to generate parameters on the eID Portal

- instructions are available at the link (<https://eid.gov.rs/sr-Cyrl-RS/kako-do-parametara-za-aktivaciju-mobilne-aplikacije>). After that, you need to install the ConsentID application and enter the parameters. Instructions are available at the link. (<https://eid.gov.rs/sr-Cyrl-RS/instaliranje-mobilne-aplikacije>)

3.2.3 Registration with a qualified electronic certificate for non-residents

If the user is a non-resident, the only way to register and log in to the system is with a qualified electronic certificate. Instructions for registering with a qualified electronic certificate for non-residents are available at the link.

[\(Uputstvo_Za_registraciju_kvalifikovanim_elektronskim_serifikatomom_nerezidenti.pdf \(eid.gov.rs\)\)](#)

3.2.4 Registration with username and password with mandatory activation ConsentID mobile apps

Registration with a username and password with mandatory activation of the ConsentID mobile application is possible in two ways:

Online registration with username and password on the eID Portal. Instructions for citizens of Serbia are available at the link. [\(Instructions_For_Registration_with_Username_and_Password_Citizen_RS.pdf \(eid.gov.rs\)\)](#) Instructions for foreign citizens who have a foreigner registration number are available here. [\(Instructions_For_Registration_with_Username_and_Password_Foreign_Foreigner.pdf \(eid.gov.rs\)\)](#)

After successful registration with a username and password, the user needs to download the parameters for the mobile ConsentID application at one of the counters of our registration bodies. The list of counters is available at the link [\(Lokaci-je_eID.pdf\)](#). After that, the user needs to install and activate the ConsentID mobile application. Instructions on how the user can activate

The ConsentID mobile application is available here. [\(Instructions_for_installing_the_ConsentID_mobile_application.pdf \(eid.gov.rs\)\)](#)

Registration with a username and password is enabled at the registration body counter by an authorized person. official. After successful registration at the counter, the authorized official will issue the user with parameters for activating the ConsentID mobile application. The list of counters is available at the link. [\(Locations_eID.pdf\)](#) Instructions for activating the ConsentID mobile application can be downloaded here. [\(Instructions_for_installing_the_ConsentID_mobile_application.pdf \(eid.gov.rs\)\)](#)

3.3 Accessing the e-Invoice system

A user who has successfully registered a user account on the eID Portal with a qualified electronic certificate or username and password with mandatory activation of the ConsentID mobile application has secured a high level of trust in the eInvoice system.

You need to select the "Login" option on the home page (picture no. 1)



Image No. 1 – Option to start logging in using a qualified electronic certificate

After that, you will be redirected to the Electronic Identification Portal page where you can choose one of two options: offered registration methods:

1. a qualified electronic certificate or
2. by mobile application

If the user selects the option to log in with a qualified electronic certificate (picture no. 2) - it is necessary to clicks on the qualified electronic certificate and then on the Sign in button

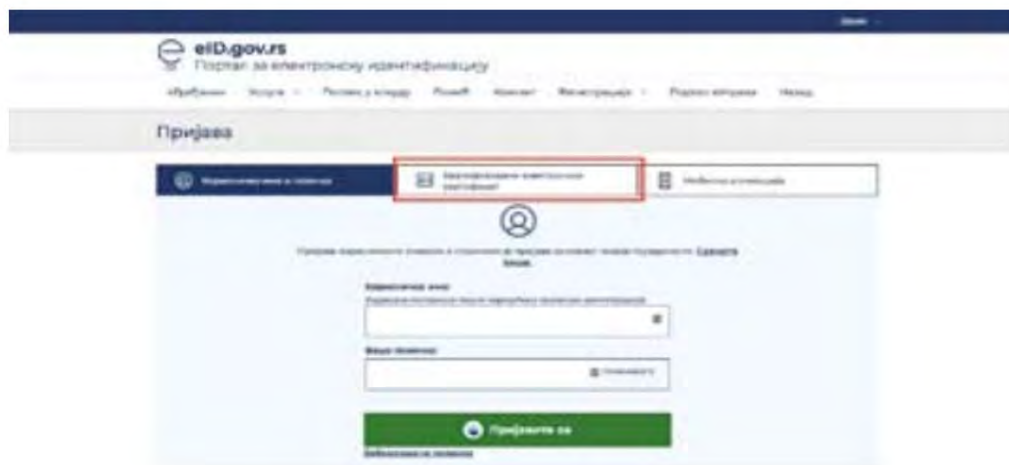


Image No. 2 Login with a qualified electronic certificate

If the user selects the login option via mobile application (picture no. 3), it is necessary to enter the username in the field Enter the email address you registered with and click the Sign In button.

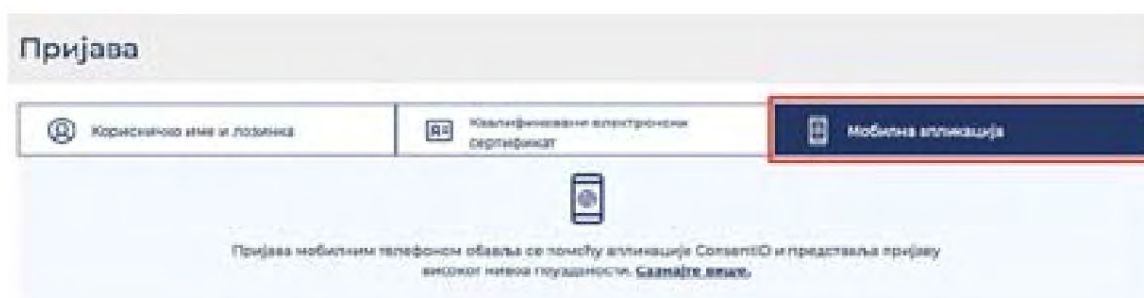


Image No. 3 Login via mobile application

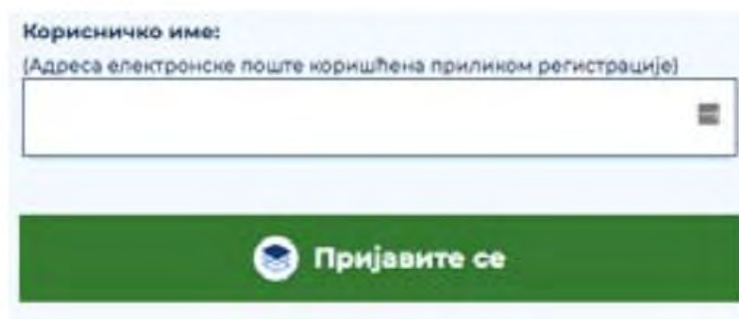


Image No. 4 Entering username

At that point, the screen will look like the image below.

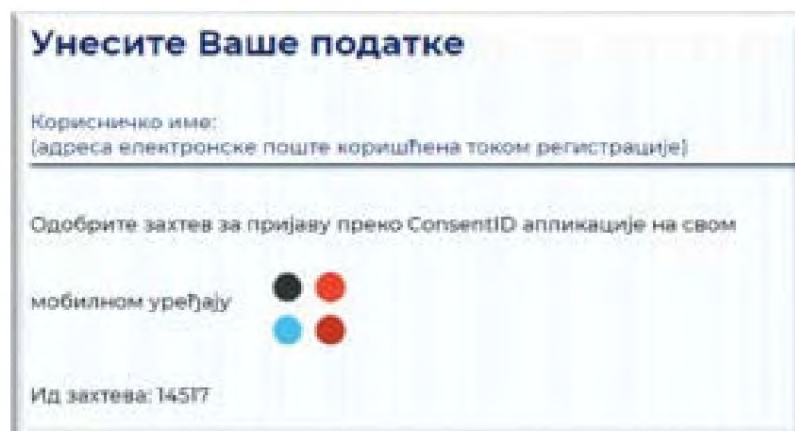


Image no. 5 Screen after entering username

Launch the ConsentID mobile app and enter your PIN (which you created yourself).



Image No. 6 Entering PIN

A form will open as shown in the image below. You will receive a notification that there is a request for login authorization. Click Request button and then Confirm to log in.

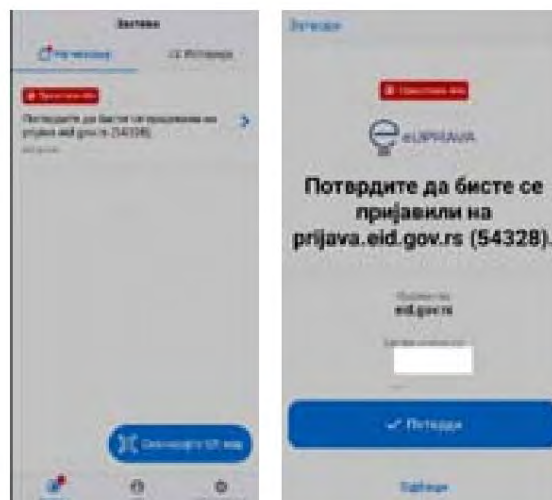


Image No. 7 Request approval

After successfully processing the request, the eID portal also performs the login on the computer or mobile device from which the login was initiated.



Image no.8 Authorization

With this step, the registration with the ConsentID mobile application has been successfully completed.

3.4 E-invoice system user manual

3.4.1 Opening an entity account on the e-Invoice system

After logging in through the electronic identification portal, the user will be redirected back to the e-Invoice System. Depending on whether they already have an active user account or are registering a new user, they will be redirected to:

- Your user account dashboard – if you have an active user account;
- A page for selecting the type of entity they represent (image no. 10) if they are registering a new user account.



Image no.10 Selecting the subject type

If the user represents a legal entity, it is necessary to enter the Registration Number of the entity type and select one of the 7 offered types of entities:

- Company
- Entrepreneur
- Association
- Bankruptcy estate
- Foundation/Endowment
- Sports association
- Chamber

The user is required to enter the Unique Number of the User of Public Funds (JBKJS) and select the entity type "Beneficiary of Public Funds" if they represent a user of public funds, or to select the entity type "Other" and enter the Tax Identification Number (TIN) if they represent a legal entity that is registered in the Unified Register of Taxpayers (JRPO) and is not a business company or a user of public funds. (Figure 11)

After selecting the "Continue" option, a check is made to see if the user is the legal representative of the selected entity and if so, an Administrator account will be created for the selected entity and they will be redirected to the "Dashboard" of their new account, otherwise they will receive an appropriate message that they do not have the required authorization.

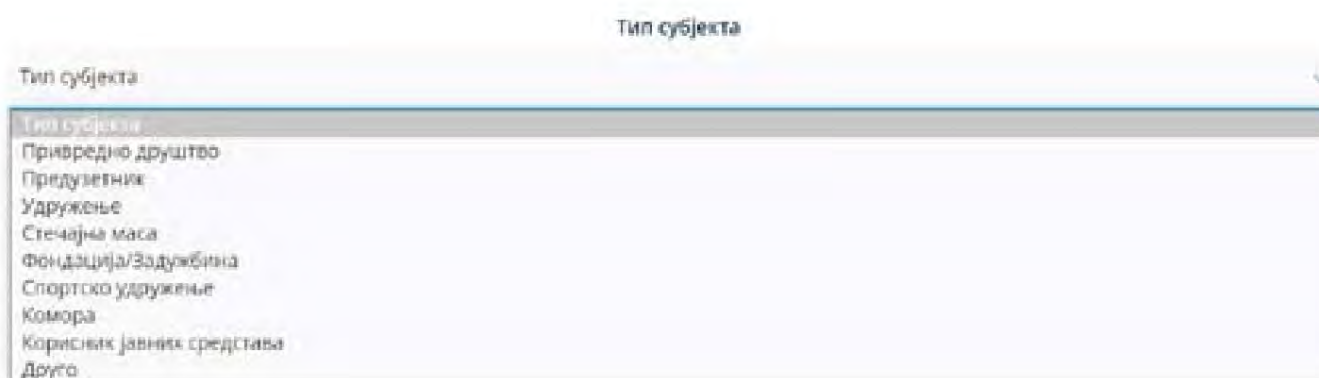


Image No. 11 Subject type

3.4.2 Opening an account for "Public Funds User" on the e-Invoice system

After the user logs in to the e-Invoice system for the first time, they will be redirected to the home screen for selecting the type of entity "Public Fund User" for which they are the legal representative. The "Public Fund User" account can only be created by the legal representative, and can subsequently authorize other persons to work on the account of the Public Fund User they represent. After that, they need to enter the Unique Public Fund User Number (JBKJS). (Figure 12).

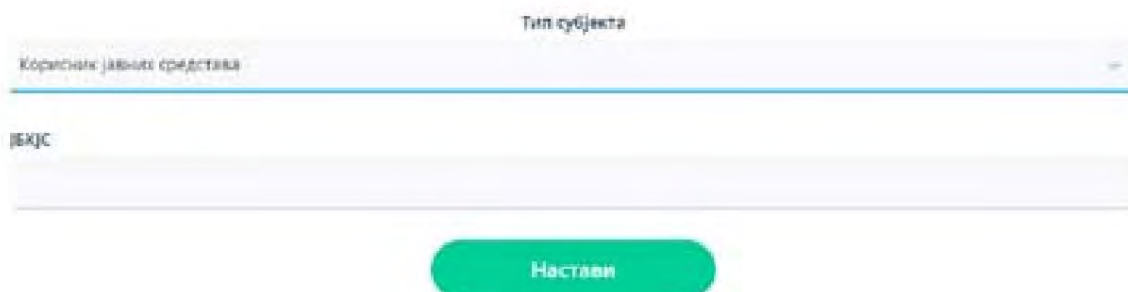


Image No. 12 User of public funds

If a user enters a Unique Public Fund User Number (JBKJS) for whom they are not the legal representative, the system will inform him that he is not the legal representative of the selected user of public funds, i.e. that he does not have the right to open an account on the e-Invoice system. (Image no. 13)

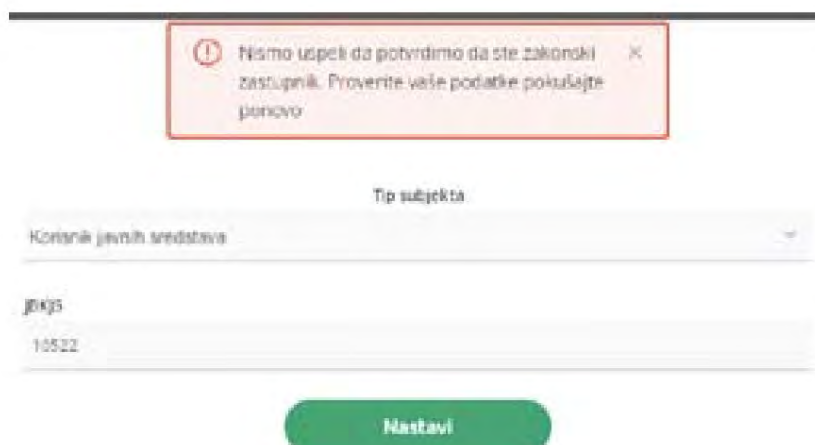
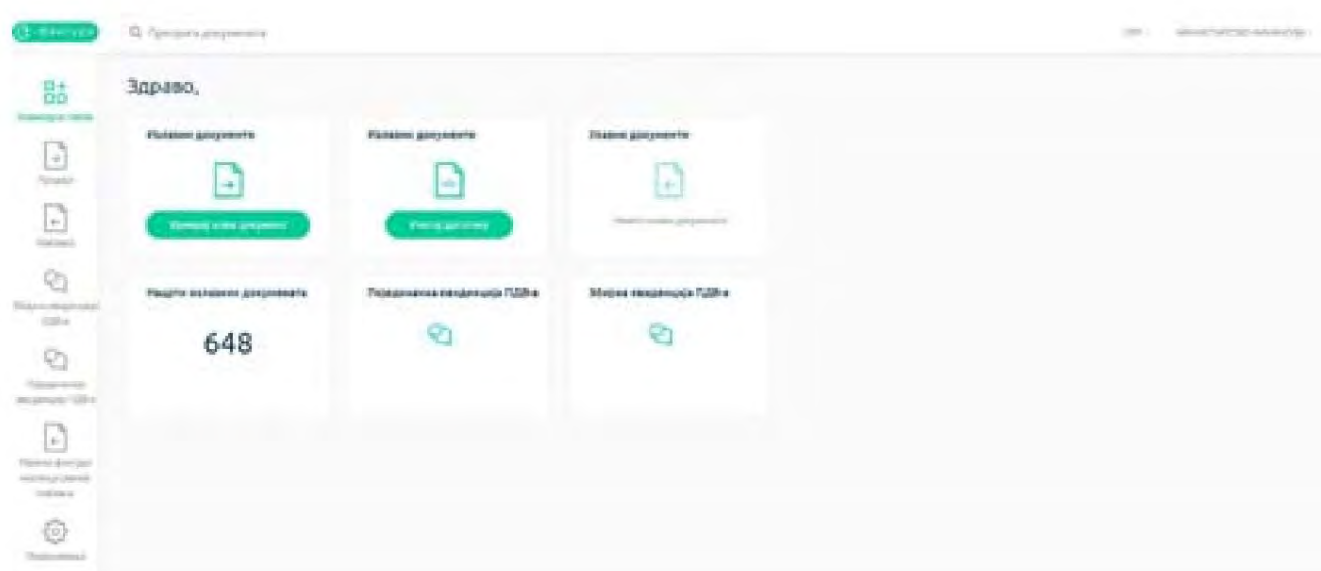


Image No. 13 Verification of legal representative

If the user enters the correct data of the User of public funds for which he is the legal representative, the system will After successful data verification, redirect the user to the home screen of their new user account for the User of Public Funds on the e-invoice system. (Image no. 14)



Picture no.14 Control panel

This creates a user account on the e-Invoice system and is ready for use.

Work of tax agents on the e-Invoice system

When registering a new account, if the user works for a company that is a tax representative for another legal entity and is authorized to represent that legal entity, they need to select the entity type "Other", enter the PIB of the legal entity they represent and their personal identification number, i.e. passport number or foreigner's ID card number if the tax representative is a non-resident (Figure 15).

Image No. 15 Data entry for tax agent registration

After selecting the "Continue" option, a check is made to see if the user is an authorized person for the selected entity, and if so, an Administrator account for the selected entity will be created for them and they will be redirected to the "Dashboard" of their new account, otherwise they will receive an appropriate message that they do not have the required authorization.

The procedure for entering a new document is the same as for other types of legal entities, except that in the "Comment" field it is necessary to enter information that the invoice is being created by the tax representative representing the selected legal entity (Figure 16).

Image No. 16 Entering comments in the case of invoice creation by a tax representative

3.4.3 Adding a new administrator account for a new legal entity to an existing one to the user

An existing user of the e-Invoice system has the option to select and add a new entity to an existing user account on the e-Invoice System if the user is the legal representative for the specified type of entity. By clicking on the name of the currently active business entity in the upper right corner of the screen, a window with the option "Add new company" opens (Figure 17).

Figure 17 Adding a new entity type

By selecting the "Add new company" option, a new window opens for selecting the entity type. If the user wants to represent a legal entity, they need to enter the Business Entity Identification Number and select one of the 7 offered types of business entities:

- Company
- Entrepreneur
- Association
- Bankruptcy estate
- Foundation/Endowment
- Sports association
- Chamber

to enter the Unique Number of Users of Public Funds (JBKJS) and select the type of entity "Public Fund User" if they want to represent a public fund user, i.e. to select the type of entity "Other" and enter the Tax Identification Number (TIN) if he/she wishes to represent an entity that is registered in the Unified Register of Taxpayers (JRPO) and is not a business entity or a user of public funds. (Image No. 18)

After selecting the "Continue" option, a check is made to see if the user is the legal representative of the selected entity, if so is a legal representative, an Administrator account will be created for him for the selected entity type and he will be redirected to the Dashboard of his new account, otherwise, if he is not a legal representative, he will receive an appropriate message and will not be able to access the account.

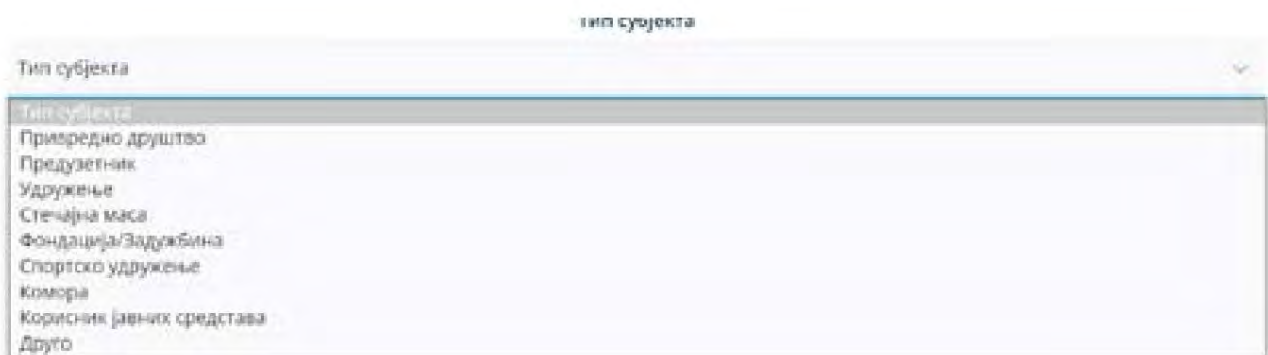
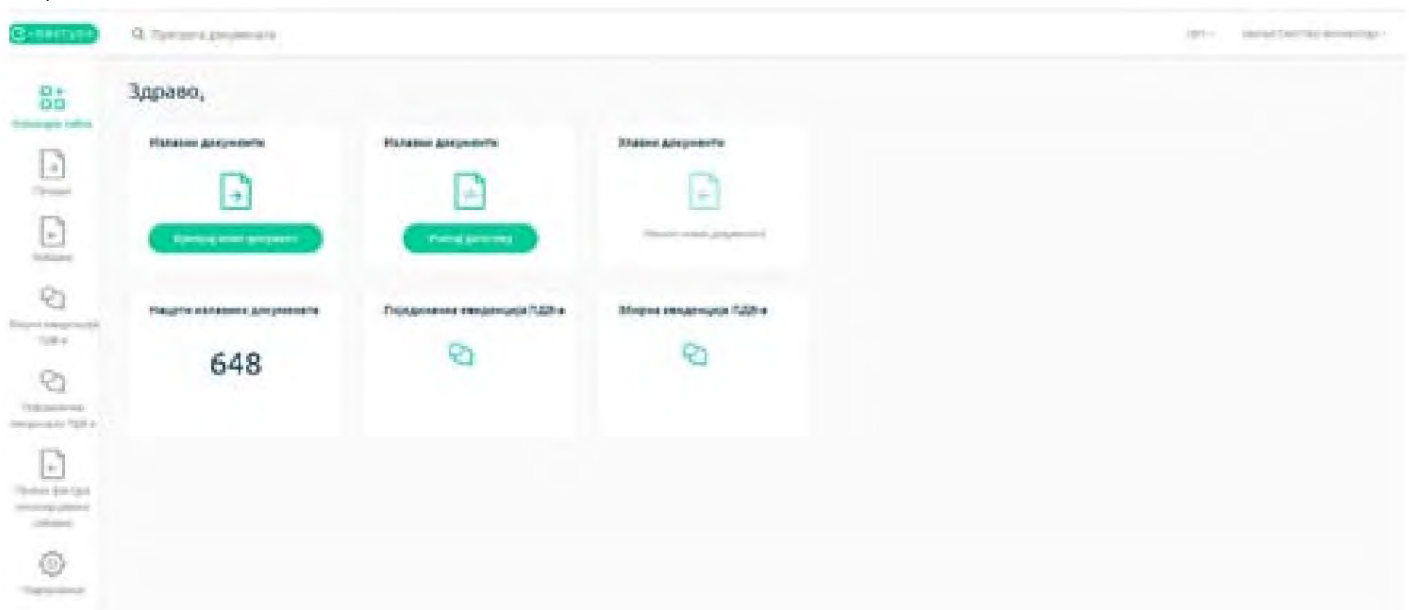


Image No. 18 Subject type

3.4.4 Dashboard (overview of the basic elements of the user account on the e-Invoice system)

After authentication, the user accesses the account for which he is authorized and selects the desired option via the dashboard (Figure 19).
activity.



Picture No. 19 Control panel

In the central part of the screen there are icons that represent shortcuts to the functionalities that are available, most commonly used. (Picture no. 20)

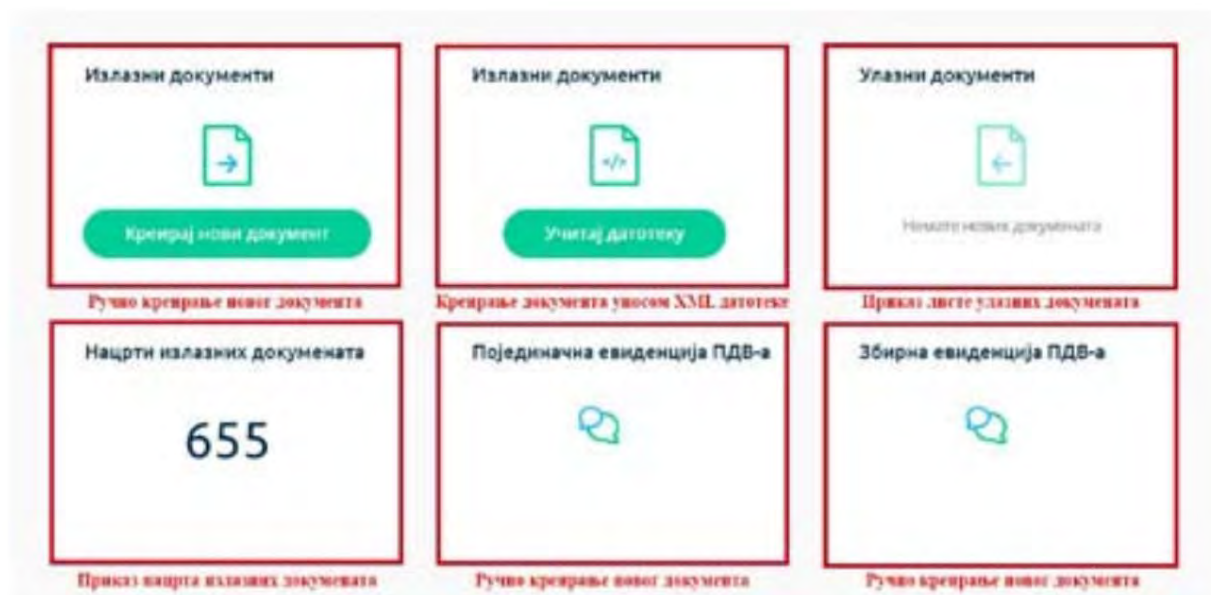


Image no.20 Dashboard - details

3.4.5 Outgoing and incoming documents

"Create a new document": opens a page where an output document is manually created.

Output documents – "Upload file": by selecting the upload file option, the user is taken to a page for uploading an electronic document in XML format (UBL 2.1 standard). By clicking on the document input field, the user is offered the opportunity to select a file from their computer that contains the document in XML format. (Fig. No. 21). When uploading an electronic document in XML format, the user has the option to indicate whether the document is registered in the CRF.

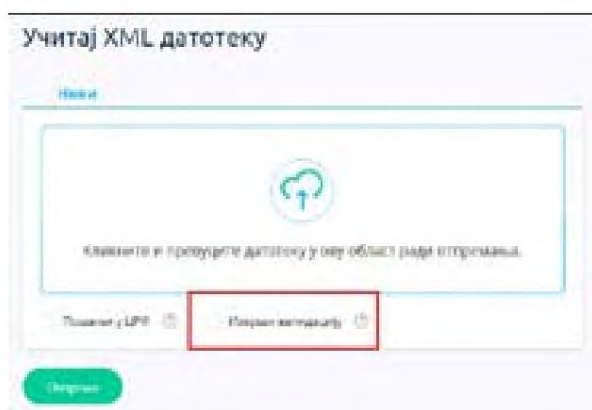


Figure 21 Loading the output document and validation

When uploading an electronic document in XML format, the user has the option to indicate whether the document will be XML validated according to all UBL rules. If the checkbox "Perform validation" is checked, SEF will perform XML validation according to all UBL rules and return error messages, if any. If the checkbox "Perform validation" is not checked, XML validation will not be performed.

The purpose of the optional XML validator is to allow users to verify that the XML invoice files they generate in their systems are compliant with the UBL standard. Optional XML validation can be performed via the Public API methods `publicApi/sales-invoice/ubl` and `publicApi/sales-invoice/ubl/upload`, as well as by uploading the XML in the user interface. A new Perform Validation option has been introduced, so that:

- Via API methods - if the value for validation performed is true, SEF will perform full UBL validation and return error messages, if any. If the value for validation performed is false, XML validation will not be performed.

- Via the user interface (GUI) - if the Perform validation checkbox is checked, SEF will perform complete UBL validation and return error messages, if any. If the Perform validation checkbox is not checked, XML validation will not be performed.

Note: optional XML validation will be performed before SEF performs its own validation.

Incoming documents: opens a page where you can access a list of documents received from suppliers. Outgoing drafts

Documents: opens a page with all output documents that are in the "Draft" status.

Individual VAT records: opens an overview of all recorded documents that have not been sent or received through the e-Invoice System.

VAT summary records: opens an overview of all VAT summary records.

Document search: in the upper part of the "Dashboard" there is a search engine through which outgoing and incoming documents can be searched. input documents according to the following criteria:

- document number
- buyer/supplier name
- partner code (internal customer/supplier code in the user's system)
- reference number
- item name.

Language selection: In the upper right part of the "Dashboard" there is a drop-down menu for selecting the platform language.

The languages available on the platform are: Serbian Latin script, Serbian Cyrillic script and English.

My details: clicking on the entity type name in the upper right corner opens the option

"My Details" through which the user gains insight and access to basic data about the company on whose behalf he is accessing. Within the "My Details" section, the user can change his display name and password. Within the "Update Details" section, the user can see a list of all changes and updates in new versions of the system. If the user is a legal representative for multiple types of entities, by selecting the option

"Add new company" the user can create new accounts in the e-invoice system for other types of entities. After adding new types of entities, the user selects the appropriate account from the list of entities. (Image no. 22)



Image no.22 Selecting multiple subjects

3.4.6 Main menu

On the left side of the "Dashboard" there is a main menu with the items "Dashboard, Sales, Purchases, VAT Summary Records, VAT Individual Records and Settings." (Figure 23)

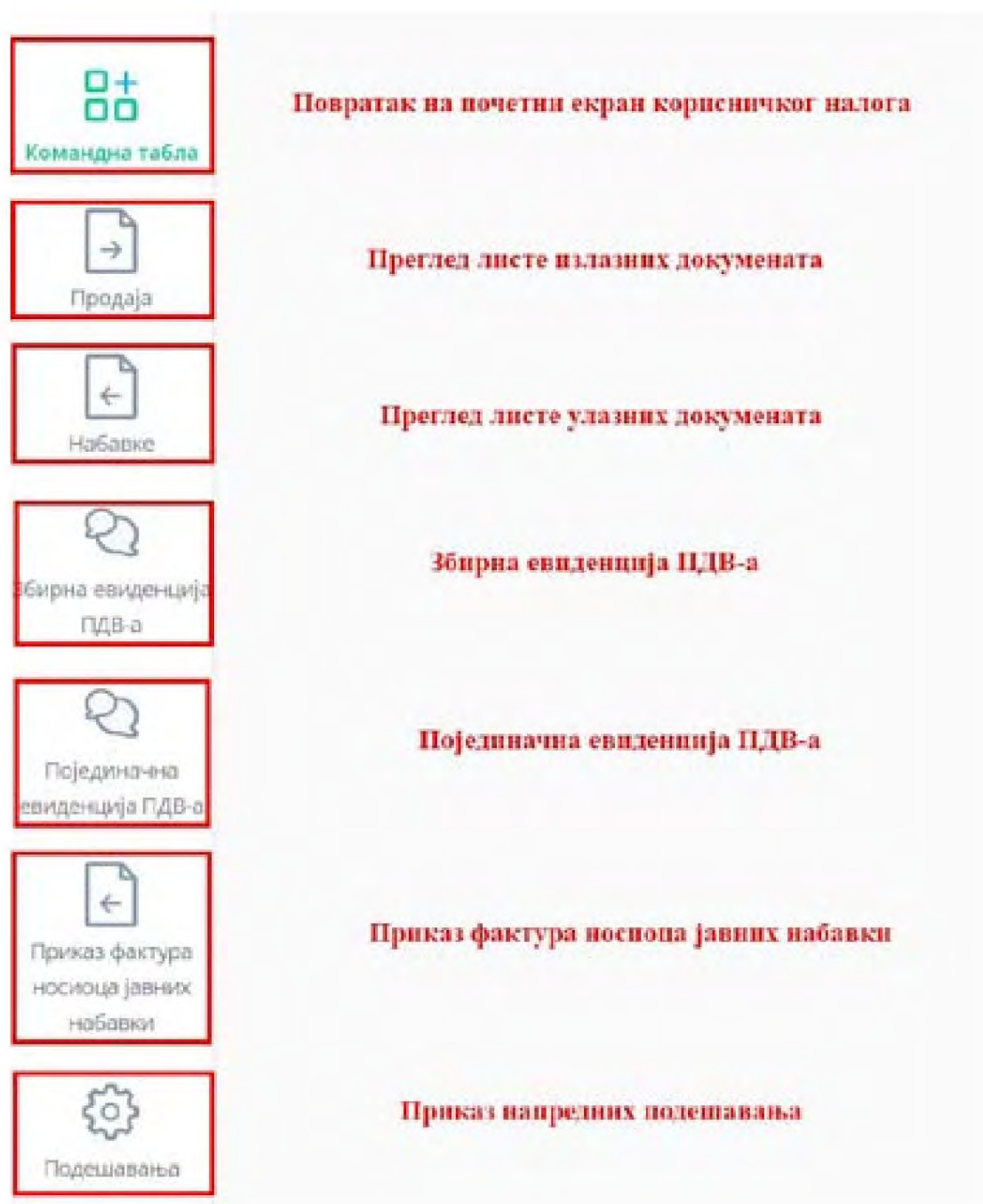


Image no.23 Main menu

3.4.7 Sales

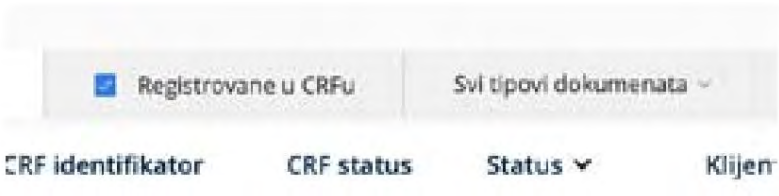
By selecting the "Sales" menu on the left side of the screen, the user gets a tabular view of all output documents with basic data: Document number, Document type, CRF identifier, CRF status, Status, Customer name, Document amount, Document date and Sending date. (Image no. 24)



Врста документа	Тип документа	CRF идентификатор	CRF статус	Статус	Клијент	Износ	Датум издавања	Датум слања
ДПТ 100	Датум издавања			Нови	Београдски Београд	100.000.000	24.07.2024	24.07.2024
ДПТ 100 2	Датум			Прихваћено	Београд	80.000.000	24.07.2024	24.07.2024
ДПТ 100 3	Датум			Прихваћено	Београд	100.000.000	24.07.2024	24.07.2024
ДПТ 100 4	Датум			Нови	Београд	80.000.000	24.07.2024	24.07.2024
ДПТ 100 5	Датум			Нови	Београд	80.000.000	24.07.2024	24.07.2024
ДПТ 100 6	Датум			Нови	Београд	100.000.000	24.07.2024	24.07.2024
ДПТ 100 7	Датум			Прихваћено	Београд	100.000.000	24.07.2024	24.07.2024
ДПТ 100 8	Датум			Прихваћено	Београд	80.000.000	24.07.2024	24.07.2024
ДПТ 100 9	Датум			Прихваћено	Београд	80.000.000	24.07.2024	24.07.2024
ДПТ 100 10	Датум			Прихваћено	Београд	100.000.000	24.07.2024	24.07.2024

Figure 24 Display of output documents

By selecting the checkbox of the field "Registered in the CRF" (Figure 25), the user receives a tabular view of all invoices registered in the Central Invoice Registry with CRF statuses.



CRF идентификатор	CRF статус	Статус	Клијент
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Image No. 25 Invoices registered in the CRF

It is possible to filter outgoing documents by status by selecting the "All statuses" option (Figure 26). The statuses of outgoing documents can be:

- Draft - the document is in the development phase
- Sent - the document has been sent
- Canceled - the document has been canceled
- Canceled - the document has been canceled
- Sending - the document is currently in the process of being sent to the recipient
- New - the document is in a technical status due to an error in document processing
- Accepted - the document has been accepted by the recipient
- Rejected - the document has been rejected by the recipient
- Error while sending - an error while sending the document

Сви типови докумената		Сви статуси	01.11.2023 - 17.07.2024
Статус	Износ		
Нацрт	0,00 RSD	Нацрт	
Одбијено	50.814,00 RSD	Послато	
Одбијено	5.080,80 RSD	Отказано	
Одбијено	518,40 RSD	Стартирано	
Послато	1.200,00 RSD	Слање	
Послато	1.200,00 RSD	Нова	
Послато	1.200,00 RSD	Прихваћено	
Нацрт	0,00 RSD	Одбијено	
		Грешка приликом слања	
		DOO TAMIŠ 1926 PANČEVO	

Figure 26 Statues of output documents

CRF statuses of outgoing invoices (if invoices are sent to legal entities that are users of public funds) can be:

- Active
- Cancelled
- Partially settled
- Reconciled
- Assigned.

The list of outgoing invoices can be filtered by document type – invoice, reduction document, increase and advance invoice. (Image no. 27)

Регистровано у ЦРФу	Сви типови докумената	Сви статуси	17.06.2024 - 17.07.2024
ЦРФ статус	Износ		
Фактура	5.009,36 RSD	Фактура	
Документ о смањењу	0,00 RSD	Документ о смањењу	
Документ о повећању	5.046,76 RSD	Документ о повећању	
Авансна фактура	5.046,76 RSD	Авансна фактура	
Послато	63,60 RSD	Послато	
Одбијено	3.000,01 RSD	Одбијено	
		DOO TAMIŠ 1926 PANČEVO	

Image No. 27 The list of outgoing invoices can be filtered by document type – invoice, reduction document, increase document and advance invoice. (Image No. 27)

The list of outgoing invoices can be filtered by date. (Image No. 28)

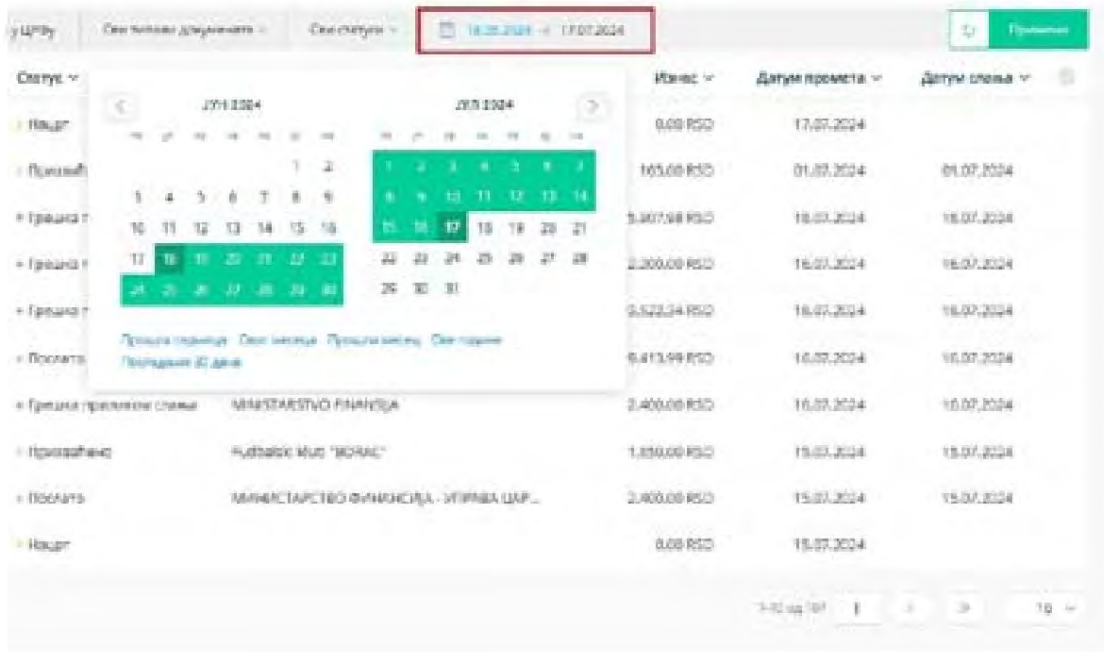


Image no.28 Filter by date

By positioning the cursor over an individual document, an icon appears to download the document in PDF format. (if the document has been sent). If the document has not been sent, the icons for sending and deleting the document are also visible next to the icon for downloading the document.

Note : The document cannot be sent if the user's Tax Identification Number (TIN) has been revoked.

The tabular view of output documents can be sorted by the attributes displayed in the table, next to the name of which there is an arrow icon.

By selecting the wheel icon, it is possible to expand the list of document attributes visible in the table view. output documents. (Image no. 29)

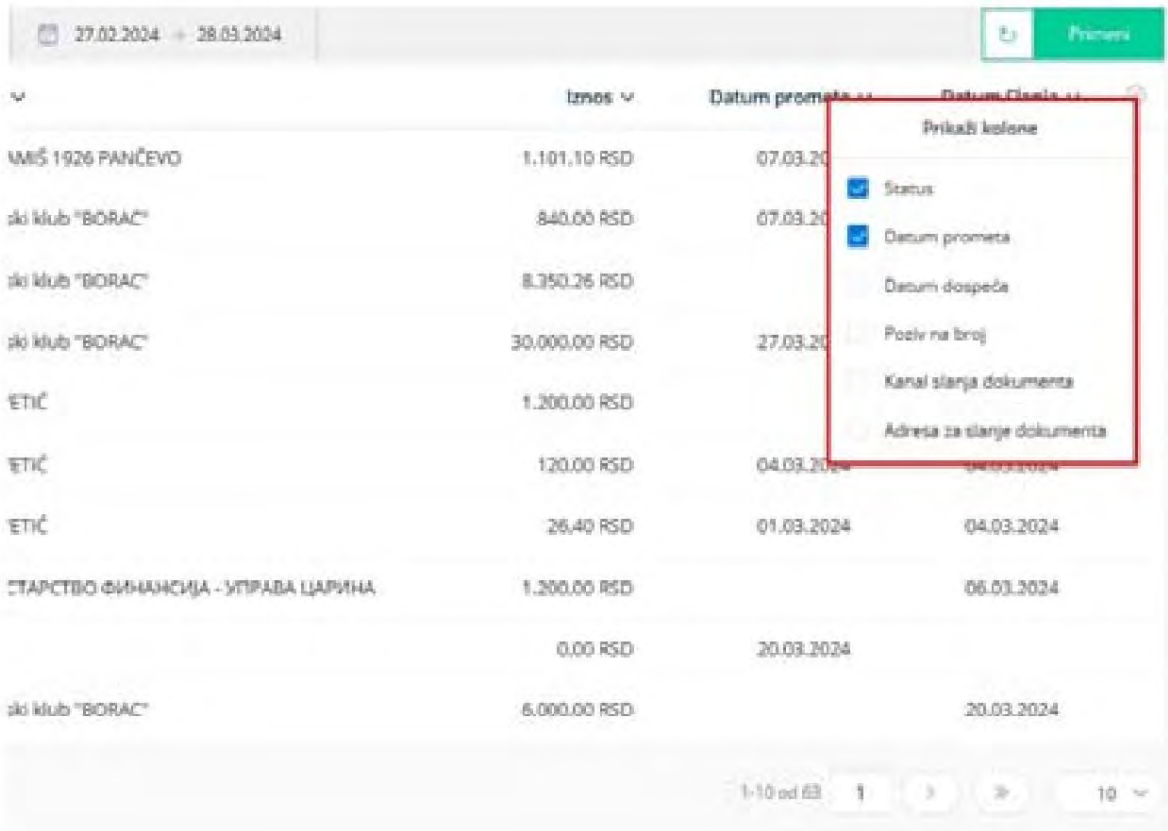


Image No.29 Document attributes

It is possible to select multiple output documents and download them in bulk.

Document Search - On the left side of the filter system are search fields. Documents can be searched according to the following criteria (Figure 30):

- document number (by entering the document number in the "Search" field)
- name of the customer/supplier (by entering the supplier's name in the "Supplier" field, after which a drop-down menu with a list opens suppliers that match the specified search criteria

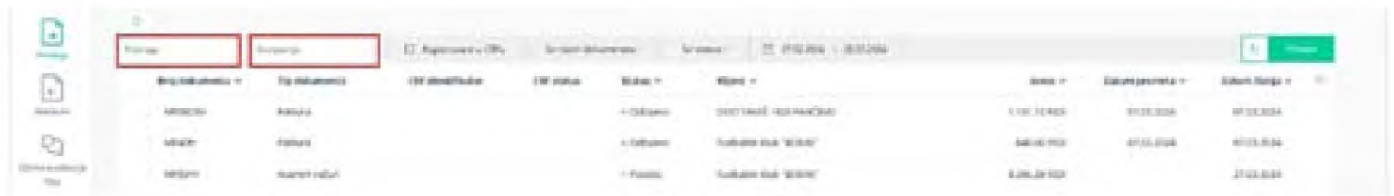


Image no.30 Search for output documents

Since version 3.6, the filter bar has been improved on the Sales, Procurement, VAT Summary Records pages. Individual VAT records and display of invoices of public procurement bodies by:

- A button that returns filters to initial values has been implemented
- Two new fields with navigation arrows have been implemented for moving pages left and right, respectively, when the screen display is reduced (Figure 30a).



Image no.30a Navigation arrows and resetting filters to initial values

In the tabular display of all outgoing documents, but also incoming documents and invoices of the public procurement authority, Selecting the "Export to CSV" option generates a CSV report with the following data:

- Document ID – unique identifier
- E-invoice link – which leads to the document
- E-number
- Type is
- CRF ID
- CR
- Status is
- Recipient / I
- Date
- Date
- Currency – depending on the currency in which the electronic document was created

The time range for data generation is limited to a maximum of one calendar month. Language of the generated The report is in accordance with the platform language selection (SRP / SRP / ENG). If there is no data in the spreadsheet, the "Export to CSV" option is not available.



Image no.30b Export list in CSV format

Selecting an individual document opens a detailed view of the output document. (Picture No. 31)

Image No. 31 Outgoing invoice

The detailed view of the document offers the user the following options:

"Download signature" - using this option, the user can download the signed XML of the output document. (Image no. 32)

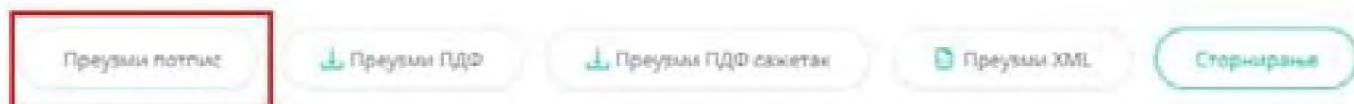


Image no.32 Downloading signed XML

Download PDF – using this option, the user can download an expanded PDF of the output document. (Figure 33).

Since version 3.9, the ability to display the NBS IPS QR code on the generated extended external invoice view (PDF), which is available on request, has been implemented. The displayed NBS IPS QR code contains all the necessary data from the electronic invoice, which is required for payment.

Download PDF summary – using this option, the user can download the basic (summary) PDF of the output document. (Figure 33a)

Note: Since version 3.5, a new way of generating a PDF document has been introduced by retaining the existing visual layout with all data from the XML document added.

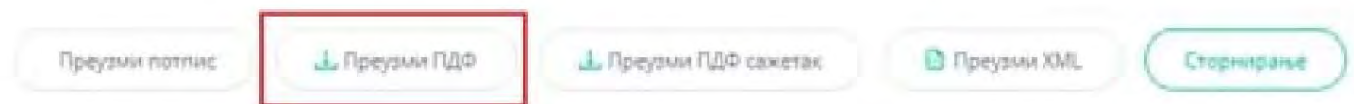


Image no. 33 Downloading the expanded document in PDF format

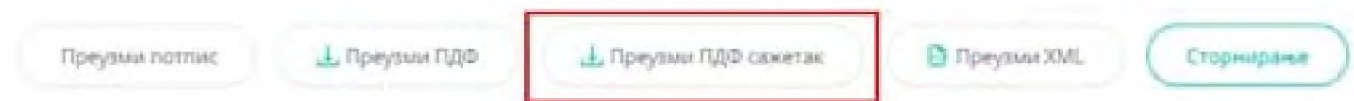


Image no. 33a Downloading a summary document in PDF format

"Download XML" - Using this option, the user can download the XML of the output document. (Image no. 34)



Image no.34 Downloading XML

"Cancel" - using this option, the user can cancel the outgoing document. (Figure 35)

Note: The user can only cancel a document that is in the status "Accepted", "Rejected" and "Sent"

Note: If the invoice sender cancels an invoice where the recipient is a user of public funds, this will result in the cancellation of the registered obligation in the CRF.



Image no. 35 Reversing a sent document

Note: The user can only cancel a document that is in the "Draft" or "New" status, as well as a document that is in the "Error while sending" status. It is not possible to cancel a document that is in the "Sending" status. If a document fails to send, the document will automatically change to the "Error while sending" status after three hours in the "Sending" status, after which it is possible to cancel the document or send it again by selecting the "Send document" option. (Figure 36).



Image No. 36 Canceling a document and resending the document

By selecting the clock icon, the user can see an overview of all system changes to the invoice, namely changes registered in the e-Invoice System and changes registered in the CRF. (Image no. 37)

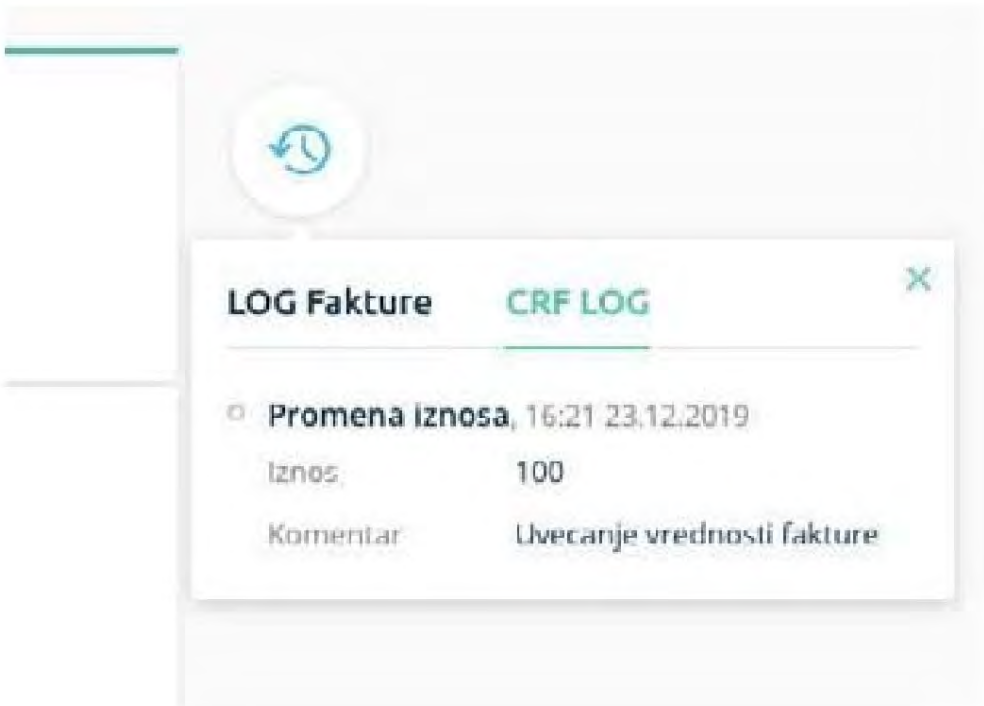


Image no.37 Overview of system changes

CREATING A NEW DOCUMENT

Selecting the "Create new document" option (Figure 38) opens a new template for creating a document.

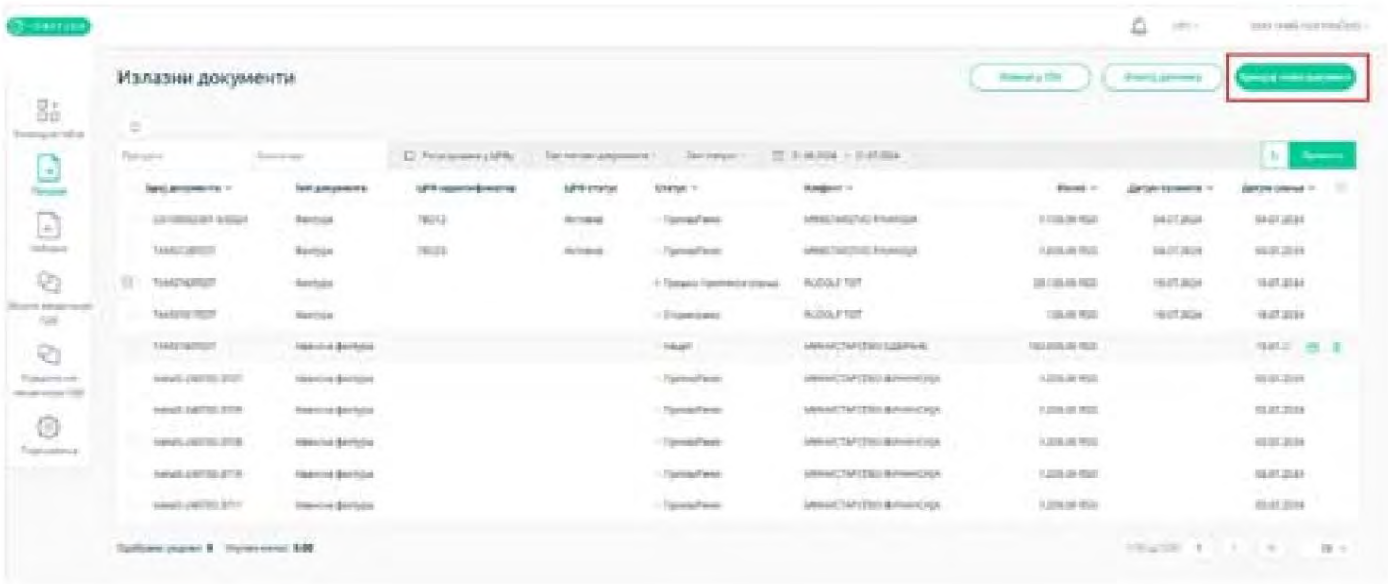


Image No. 38 Creating a new document

After opening the form for creating a new document, the user selects the recipient of the document from the list of recipients previously registered in the E-invoice System (Figure 39). It is not possible to send a document via the platform to legal entities that have never registered in the E-invoice System.

Листа валута
RSD

Тип документа
Фактура

Број документа
MF1323

Број уговора

Број Наручнице/Број Фактуре/Број Пониже

ПРОДАВАЦ *
МИНИСТАРСТВО ФИНАНСИЈА
Матички број: 17852136

КУПАЦ *
Додај контакт

Image No. 39 Customer entry

Adding a new contact

When the user starts entering the name, identification number, personal identification number or tax identification number of the customer, the system will offer a list of possible customers. which were previously entered into the customer register. (Image no. 40)

КУПАЦ *
пром

PROMER KOMERC D.O.O. BEOGRAD-NOVI BEOGRAD

Креирај пром као нови контакт

Image No. 40 Selecting a customer

If the desired customer is not found in the contact list from the register, you need to select the Create as contact option. (Image no. 41)

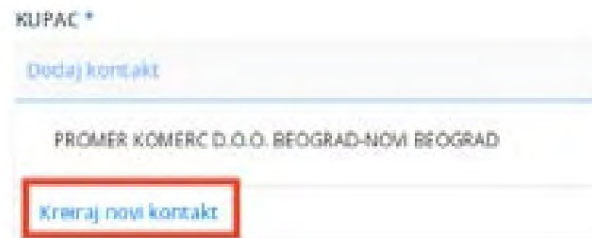


Image no.41 Create a new contact

The user is then shown the "Add new contact" form. In the "Company name" field, the user enters the name of the legal entity, identification number, PIB or JBKJS and receives a list of legal entities that match the search values in the drop-down menu.

After selecting the desired contact, the system automatically fills in other data such as the personal identification number or JBKJS, personal identification number and address of the contact. In the "Service ID" field, the user enters the number under which he wants to manage the contact in his system. After that, by clicking on the button

"Next" user moves to the next form. (Image no. 42)

Dodaj novi kontakt

Ime (obavezno)
PRILADJ-KONTAKT-2015

Ime korisnika
korisnik

E-mail

Broj

Adresa

Opis

Ime organizacije
Ime organizacije

Ime ulice
Ime ulice

Broj kućnog broja
12345

Ime grada
Ime grada

Ime države
Ime države

Dodaj

Image no.42 Adding a new contact

On the next screen, the user finally adds the contact to the contact register. (Image no. 43)

Image No. 43 Final contact entry

A company that has been marked as deleted from the list of users of the electronic invoice system will not appear in the list of offered companies in the "Buyer" section on the "Sales" page, even though it was previously entered in the contact register (Figure 43a).

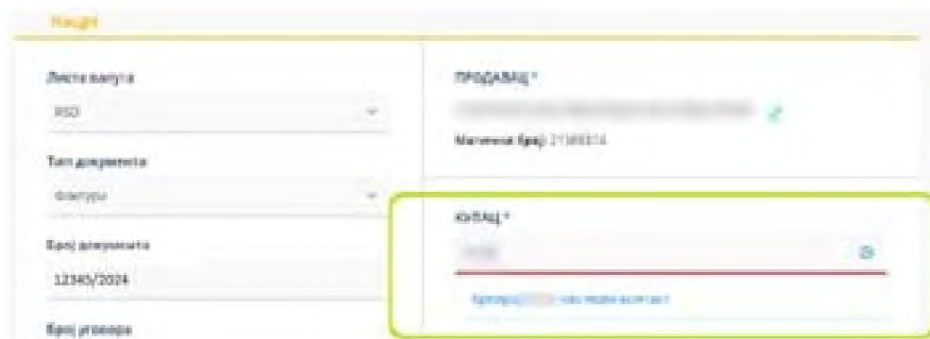


Image no. 43a Customer entry marked as deleted from the list of users of the electronic invoice system

For a company that has been marked as deleted from the list of users of the electronic invoice system, in the section Settings → Registers → Contacts, the warning "Company is not active" will appear even though it was previously entered in the contact register (Figure 43b).



Image No. 43b "Company is not active" warning

A company that is marked as deleted from the list cannot be added as a new contact in the "Create new contact" section and "Add new contact" (Figure 43c).



Image #43c Adding an inactive company as a new contact

If an electronic invoice is created by uploading in XML format or via API methods, where the customer is a company that has been marked as deleted from the user list, when attempting to send it, the warning "User is not on the list of active users of the electronic invoice system" appears and the invoice cannot be sent.

If, when creating a document of the "Invoice" type, the user selects a public funds beneficiary as the recipient, the system will display the "Send to CRF" field. The invoice sender's duty is to select the "Send to CRF" field if it is necessary for the obligation to be registered in the CRF (Figure 44).

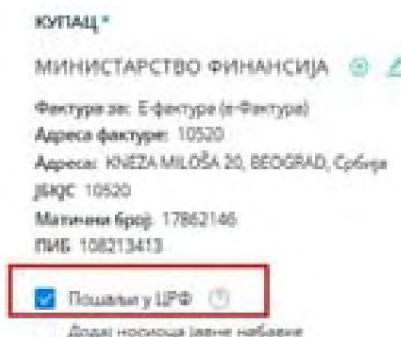


Image no.44 Document type

If the sender selects a public funds user as the invoice recipient and has not selected the "Send to" field The CRF system will display a warning message (Figure 45).

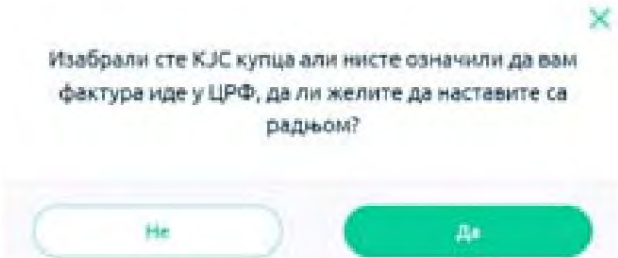


Image No. 45 Warning that the obligation will not be registered in the CRF

If the invoice recipient is a user of public funds, the sender has the option to select in the "Contract number" field number of contracts from the offered list of contracts. The list of offered contracts contains only those contracts that were concluded between the specified buyer and the specified seller (Figure 45a).



Figure 45a View of the list of offered contracts

Creating an output document

After selecting the recipient of the document, the user continues creating the document. The default currency is RSD. (Image no. 46)

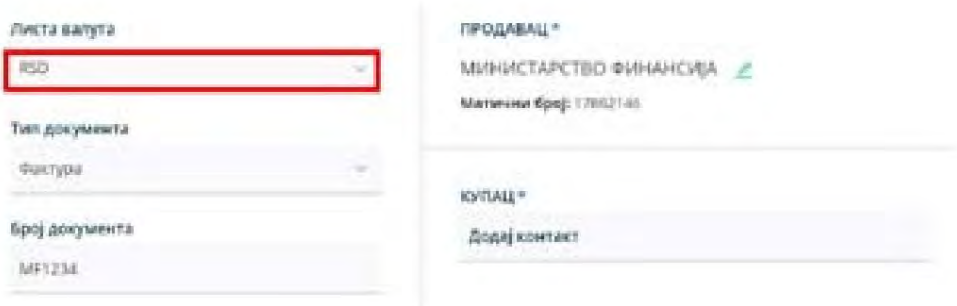


Image no. 46 Default currency display

If the user selects a foreign currency, a field for entering the exchange rate will appear (Figure 47) in which it is necessary to enter the dinar exchange rate in relation to the selected currency in which the document is being created.

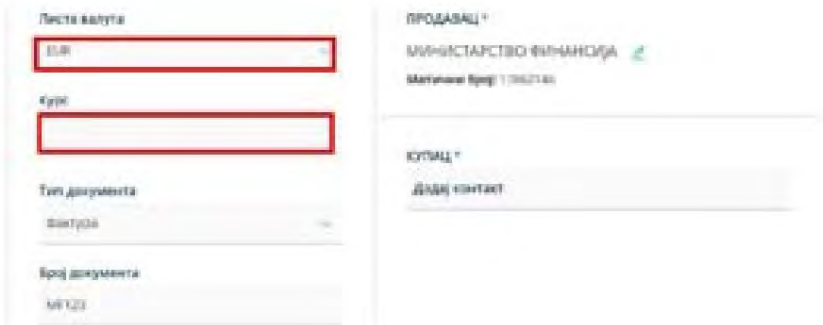


Image No. 47 Entering the exchange rate

If the user creates a document in a foreign currency, the system will, in addition to the base amount, also enter VAT in the selected currency. also show the amount of the base and VAT in dinars (Figure 48)

	EUR	RSD
Укупна основца – стопа 20%	200.00	22.000.00
Укупна основца – стопа 10%	300.00	33.000.00
Укупна основца – бруто обрачунавање ПДВ – стопа 10%	400.00	44.000.00
Укупан ПДВ – стопа 10%	20.00	3.300.00
Укупан ПДВ – стопа 20%	40.00	4.400.00
Укупан ПДВ		7.700.00

Image No. 48 Invoice amount in RSD

First, you need to select the document type (Figure 49). The available document types are:

- Invoice (default value)
- Reduction document
- Increase document
- Advance invoice

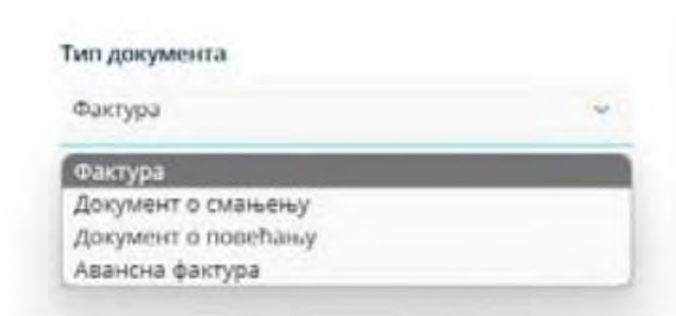


Image No.49 Document type

Invoice

The user enters the following data:

- document number – mandatory information
- contract number - mandatory information when the KJS is the recipient, if there is no purchase order number/invoice number/number offers

SEF is integrated with the Public Procurement Portal in a way that allows users to view contract numbers with the Public Funds User they have selected as the recipient. Users are required to first enter the invoice recipient who is the Public Funds User and then start entering the number of the specific contract in the Contract Number field. After that, the system will display all contracts between the user and the specific Public Funds User that match the search in the Contract Number drop-down list. Users then select the desired contract number from the drop-down list. The above functionality is implemented as an aid when entering the contract number. However, if a specific contract is not entered on the Public Procurement Portal and does not appear in the drop-down list, users can continue manual entry by entering the complete contract number (Figure 49a).

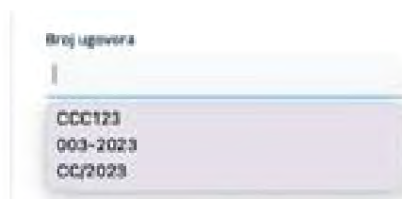


Image No. 49a

- purchase order number/invoice number/offer number – mandatory information when the KJS is the recipient, if there is no contract number
- framework agreement number
- facility code – a unique code under which the invoice issuer keeps the recipient in its system (e.g. meter code, water meter code, client code, etc.)
- delivery note number – the number of one or more delivery note numbers
- internal routing number – a unique number that helps the recipient direct the incoming invoice to the appropriate organizational unit within their organization (e.g. if a user of public funds can receive invoices for multiple organizational units under one PBKJS number, it is necessary to assign each organizational unit a unique routing number, which the invoice sender then enters in the provided field when sending the invoice)

- basis for exemption/exemption from VAT. (Figure 50):

If the invoice consists only of items with tax category "S10" or "S20", no basis for VAT exemption is added.

Оснoв за oслoбoђeњe/изузeтe од ПДВ-а

Додај oснoв за oслoбoђeњe/изузeтe од ПДВ-а

Figure No. 50 Basis for VAT exemption/exemption

- For invoice items with tax category "S20", the VAT % will always be 20
- For invoice items with tax category "S10", VAT % will always be 10
- If the user mistakenly selects "Add basis for VAT exemption/exemption", and receives 3 input fields, by clicking on the bin icon, the user can cancel entering any basis for the tax category. (Image no. 51)

Оснoв за oслoбoђeњe/изузeтe од ПДВ-а

Image No. 51 Removing a tax category

- If any item on the invoice is entered that has a tax category other than "S10" or "S20", it is necessary to click on "Add basis for VAT exemption/exemption", select that VAT category, and from the list select the appropriate basis for that category and finally enter the decision number if any. The user repeats this action for each tax category other than "S" that is selected for any of the invoice items. (Figure 52).

Figure No. 52 Selection of tax category and basis for VAT exemption/exemption

- The user enters an invoice without a fee (total value 0) as follows:
 1. Enter all items with a specific tax category and corresponding VAT amounts.
 2. Cancellation is done by entering an item with a negative quantity and category. "N", for each tax rate entered.
 3. The amount of cancellation should be equal to the sum of the gross amounts of all items at that particular tax rate.

An example that demonstrates this (Figure 53)

Note: Since version 3.5, subtotal values are only displayed in the user interface if they have a value. different from 0.00 RSD.

[illegible]

Image No. 53 Example of item entry when entering an invoice without a fee

In this case:

- the total gross value of all items with tax rate "S20" and VAT 20% is 1,320.00 RSD and is canceled by item 5.
- the total gross value of all items with tax rate "S10" and VAT 10% is 990.00 RSD and is canceled by item 6.
- In the case where the user enters an invoice with a fee, if another law prescribes a reduction in the amount for payment of invoices for that transaction, it is entered as follows:

1. Enter an item with tax category S by performing the calculation operation of adding the net price and the amount that are prescribed to be included in the VAT base (e.g. excise duties) and the appropriate tax rate added.
2. Enter an item with tax category N where the display of the reduction in the payment amount is done by entering The quantity part states -1, and the price part states the amount by which the reduction is made.

- Below is the meaning of each of the nine tax categories that are allowed to be entered.

TAX CATEGORIES FOR ELECTRONIC INVOICES UNTIL SEPTEMBER 1, 2024 (implementation from January 1, 2023)

Version as of December 30, 2022

Category tag	Category name	Traffic classification
ST	Standard VAT calculation	1. Turnover for which the supplier of goods or service provider is obliged to calculate VAT at the general VAT rate of 20% and to disclose the calculated VAT; 2. Turnover for which the supplier of goods or service provider is obliged to calculate VAT at the special VAT rate of 10% and to disclose the calculated VAT. 1. Turnover for which the supplier of goods or service provider is
AE	Reverse charge VAT	not obliged to calculate VAT at the general VAT rate of 20%, but this obligation is borne by the recipient of the goods or services; 2. Turnover for which the supplier of goods or service provider is not obliged to calculate VAT at the special VAT rate of 10%, but this obligation is borne by the recipient of the goods or services.
Z	Tax exemption with the right to deduct previous tax Tax exemption without	Article 24 of the VAT Act
E	the right to deduct previous tax	Article 25 of the VAT Act
R	VAT exemption	Art. 6, paragraph 1, item 1) and 6a of the VAT Act

About	Not subject to VAT	<p>1. Supply of goods carried out abroad in accordance with Article 11 of the VAT Act; 2. Supply of services carried out abroad in accordance with Article 12 of the VAT Act; 3. Supply of goods carried out on the territory of the APKM during the validity of UN Security Council Resolution 1244 in accordance with Article 61 of the VAT Act; 4. Supply of services carried out on the territory of the APKM during the validity of UN Security Council Resolution 1244 in accordance with Article 61 of the VAT Act.</p>
OE	Not subject to VAT 2	<p>Amounts related to the transfer of multi-purpose value vouchers, to transactions based on which persons referred to in Article 9 of the VAT Act are not taxpayers, which are not included in the tax base in accordance with Article 17, paragraph 4, items 2) and 3) of the VAT Act, which relate to installments due for payment after the transaction has been completed, as well as to other transactions and receivables based on which there is no obligation to calculate VAT (e.g. delivery of goods, i.e. provision of services without consideration, which is not subject to VAT taxation, receivables based on compensation for damages, contractual penalties, deposits, etc.).</p> <p>NOTE:</p> <p>For claims based on the transfer of multi-purpose value vouchers, damages, contractual penalties, deposits, interest for late payment and other claims based on which there is no obligation to calculate VAT, there is no obligation to issue</p>
		electronic invoices, except when the payment request is addressed to a public sector
SS	Special taxation procedures	<p>entity. 1. Article 33 of the VAT Act (Small taxpayers); 2. Article 35 of the VAT Act (Travel agency); 3. Article 36 of the VAT Act (Second-hand goods, works of art, collectors' items and antiques); 4. Article 36b of the VAT Act (Transfer of investment gold on which VAT is not paid).</p>
N	Cancellation	<p>Cancellation of data on the supply of goods and services carried out without compensation, including supply without compensation that is deemed not to have been carried out in accordance with Article 6, paragraph 1, item 1) and 6a of the VAT Act, cancellation of part of the amount to be paid due to the application of the VAT Act or another law (e.g. for supply between related parties for which the VAT calculation base is determined in accordance with Article 17b of the VAT Act, for supply of excise goods for which the supplier of excise goods is not liable to pay excise duty, for supply of secondary raw materials and waste in the case where withholding tax is paid at a rate of 1%), as well as cancellation on other grounds.</p> <p>NOTES:</p> <p>1. Starting from 1 January 2023, there is no obligation to issue an electronic invoice for the supply of goods or services provided free of charge, regardless of whether it is a supply subject to VAT or a supply not subject to VAT, in accordance with the VAT Act. However, if a public sector entity or a private sector entity issues an electronic invoice for the said supply, after reporting data on that supply, the indication that there is no payment obligation for that supply shall be made by cancelling the supply data by stating the appropriate quantity with the prefix "minus" in the quantity section; 2. After reporting data on the supply of goods and services provided for a fee, which results in a reduction in the amount to be paid, the reduction in the amount to be paid shall be shown by stating -1 in the quantity section, and the amount for which the reduction is made in the price section.</p>

Tax categories and codes as of September 1, 2024.

Tax category S20 - Turnover at a rate of 20%

PDV-RS-OBJ - First transfer of the right to dispose of newly constructed buildings, economically divisible units within those buildings, as well as ownership shares in newly constructed buildings or economically divisible units within those buildings

Tax category S10 - Turnover at a rate of 10%

PDV-RS-OBJ - First transfer of the right to dispose of newly constructed buildings, economically divisible units within those buildings, as well as ownership shares in newly constructed buildings or economically divisible units within those buildings

Tax category AE20 - Turnover at a rate of 20% for which the tax debtor is the recipient:

PDV-RS-10-2-1 - Trade in secondary raw materials and services directly related to those goods carried out by a VAT payer, for which the tax debtor is the recipient, a VAT payer

PDV-RS-10-2-2 - The supply of construction objects and economically divisible units within those objects, including ownership shares in those goods, carried out by a VAT taxpayer to another VAT taxpayer, in the case where the contract on the basis of which the supply of those goods is carried out provides that VAT will be charged on that supply in accordance with the VAT Act, for which the tax debtor is the recipient

PDV-RS-10-2-3 - Supply of goods and services in the field of construction carried out by a VAT taxpayer, for which the tax debtor recipient, VAT payer, or the person referred to in Article 9, paragraph 1 of the VAT Act

PDV-RS-10-2-4 - Trade in electricity and natural gas supplied through the transmission, transport and distribution network, carried out by a VAT payer, for which the tax debtor is the recipient, the VAT payer, who purchased these goods for the purpose of resale

PDV-RS-10-2-5-1 - Sales of mortgaged real estate upon realization of the mortgage in accordance with the law governing mortgage, executed by a VAT payer, for which the tax debtor is the recipient, the VAT payer

PDV-RS-10-2-5-2 - Transfer of the subject of the pledge upon realization of the pledge agreement in accordance with the law regulating the pledge on movable property, carried out by the VAT payer, for which the tax debtor is the recipient, the VAT payer

PDV-RS-10-2-5-3 - Supply of goods or services subject to enforcement in an enforcement procedure in accordance with the law, with the exception of the first transfer of the right to dispose of newly constructed buildings, economically divisible units within those buildings and ownership shares in those goods, carried out by a VAT payer, for which the tax debtor is the recipient of the goods or services, the VAT payer

PDV-RS-10-2-5-3-OBJ - First transfer of the right to dispose of newly constructed buildings, economically divisible units within those buildings and ownership shares in those assets, which are the subject of enforcement in an enforcement procedure in accordance with the law, carried out by a VAT payer, for which the tax debtor is the recipient, the VAT payer

PDV-RS-36b-6 - Sales of investment gold at a tax rate of 20% for which the tax debtor is the recipient, VAT payer

Tax category AE10 - Turnover at a tax rate of 10% for which the tax debtor is the recipient:

PDV-RS-10-2-1 - Trade in secondary raw materials and services directly related to those goods, carried out by foreign not a VAT payer, for which the tax debtor is the recipient, a VAT payer

PDV-RS-10-2-2 - The supply of construction objects and economically divisible units within those objects, including ownership shares in those goods, carried out by a VAT taxpayer to another VAT taxpayer, in the case where the contract on the basis of which the supply of those goods is carried out provides that VAT will be charged on that supply in accordance with the VAT Act, for which the tax debtor is the recipient

PDV-RS-10-2-3 - Supply of goods and services in the field of construction, carried out by a VAT payer, for which the tax is The debtor, recipient, VAT payer, or the person referred to in Article 9, paragraph 1 of the VAT Act

PDV-RS-10-2-4 - Trade in electricity and natural gas supplied through the transmission, transport and distribution network, carried out by a VAT payer, for which the tax debtor is the recipient, the VAT payer, who purchased these goods for the purpose of resale

PDV-RS-10-2-5-1 - Sales of mortgaged real estate upon realization of the mortgage in accordance with the law governing mortgage, executed by a VAT payer, for which the tax debtor is the recipient, the VAT payer

PDV-RS-10-2-5-2 - Transfer of the subject of the pledge upon realization of the pledge agreement in accordance with the law regulating the pledge on movable property, carried out by the VAT payer, for which the tax debtor is the recipient, the VAT payer

PDV-RS-10-2-5-3 - Supply of goods or services subject to enforcement in enforcement proceedings in accordance with the law, with the exception of the first transfer of the right to dispose of newly constructed buildings, economically divisible units within those buildings and ownership shares in those goods, carried out by a VAT payer, for which the tax debtor is the recipient of the goods or services, the VAT payer

PDV-RS-10-2-5-3-OBJ - First transfer of the right to dispose of newly constructed buildings, economically divisible units within those buildings and ownership shares in those assets, which are the subject of enforcement in enforcement proceedings in accordance with the law, carried out by a VAT payer, for which the tax debtor is the recipient, the VAT payer

Tax category Z – Tax exemption with the right to deduct previous tax, one of the following:

PDV-RS-24-1-1 - Tax exemption with the right to deduct previous tax for transport and other services, which are provided related to the import of goods, if the value of those services is included in the base referred to in Article 19, paragraph 2, of this Law

PDV-RS-24-1-2 - Tax exemption with the right to deduct previous tax for the supply of goods that the taxpayer or a third party a person, on his/her own orders, sends or dispatches abroad

PDV-RS-24-1-3 - Tax exemption with the right to deduct previous tax for the supply of goods to foreign recipients person or a third party, on his order, sends or dispatches abroad

PDV-RS-24-1-5 - Tax exemption with the right to deduct input tax for the import of goods into a free zone, transport and other services to free zone users that are directly related to that import and the turnover of goods and services in the free zone, for which the taxpayer - user of the free zone would have the right to deduct input tax if he purchased those goods or services for the purposes of carrying out activities outside the free zone

PDV-RS-24-1-5a - Tax exemption with the right to deduct the previous tax for the turnover of goods brought into a free zone, transport and other services directly related to that entry and the turnover of goods in a free zone, carried out by a foreign person who has concluded a contract with a VAT payer - a user of the free zone to incorporate those goods into goods intended for shipment abroad

PDV-RS-24-1-6 - Tax exemption with the right to deduct previous tax for the supply of goods that are in the process customs warehousing

PDV-RS-24-1-6a - Tax exemption with the right to deduct the previous tax for the shipment of goods to duty-free shops opened at air terminals open to international traffic where passport and customs control is organized for the purpose of sale to passengers in accordance with customs regulations, as well as for the delivery of goods from duty-free shops

PDV-RS-24-1-7 - Tax exemption with the right to deduct input tax for services of work on movable goods purchased by a foreign recipient of services in the Republic, or which are imported for the purpose of processing, repair or installation, and which, after processing, repair or installation, are transported or shipped abroad by the service provider, foreign recipient or a third party, at their request

PDV-RS-24-1-7a - Tax exemption with the right to deduct input tax for the supply of goods that are in the inward processing procedure for which the taxpayer - acquirer would have the right to deduct input tax if he had purchased those goods with calculated VAT

PDV-RS-24-1-8 - Tax exemption with the right to deduct input tax for transport and other services related to the export, transit or temporary import of goods, except for services that are exempt from VAT without the right to deduct in accordance with this law

PDV-RS-24-1-9 - Tax exemption with the right to deduct previous tax for international passenger air transport services, provided that for non-resident aviation companies the tax exemption applies only in the case of reciprocity

PDV-RS-24-1-10 - Tax exemption with the right to deduct input tax for the supply of aircraft, servicing, repairs, maintenance, chartering and rental of aircraft, which are predominantly used for remuneration in international air traffic, as well as the supply, rental, repairs and maintenance of goods intended for the equipment of such aircraft

PDV-RS-24-1-11 - Tax exemption with the right to deduct previous tax for the supply of goods and services intended for immediate needs of the aircraft referred to in point 10) of this paragraph

PDV-RS-24-1-12 - Tax exemption with the right to deduct previous tax for international passenger transport services

by river vessels, provided that for a non-resident company that carries out international transport of persons by river vessels, tax exemption applies only in the case of reciprocity

PDV-RS-24-1-13 - Tax exemption with the right to deduct input tax for the supply of ships, servicing, repairs, maintenance and rental of ships, which are predominantly used for remuneration in international river traffic, as well as the supply, rental, repairs and maintenance of goods intended for equipping such ships

PDV-RS-24-1-14 - Tax exemption with the right to deduct previous tax for the supply of goods and services intended for immediate needs of the ships referred to in point 13) of this paragraph

PDV-RS-24-1-15 - Tax exemption with the right to deduct previous tax for gold deliveries to the National Bank of Serbia

PDV-RS-24-1-16-1 - Tax exemption with the right to deduct previous tax for goods and services intended for service- the needs of diplomatic and consular missions

PDV-RS-24-1-16-2 - Tax exemption with the right to deduct previous tax for goods and services intended for service- the specific needs of international organizations, if this is provided for by an international agreement

PDV-RS-24-1-16-3 - Tax exemption with the right to deduct previous tax for goods and services intended for personal use the needs of foreign staff of diplomatic and consular missions, including members of their families

PDV-RS-24-1-16-4 - Tax exemption with the right to deduct previous tax for goods and services intended for the personal needs of foreign staff of international organizations, including members of their families, if provided for by an international agreement

PDV-RS-24-1-16a - Tax exemption with the right to deduct previous tax for the supply of goods and services carried out in accordance with donation agreements concluded with the State Union of Serbia and Montenegro, i.e. the Republic, if the agreement stipulates that tax costs will not be paid from the funds received, in the part financed by the funds received, unless otherwise provided for by a ratified international agreement

PDV-RS-24-1-16b - Tax exemption with the right to deduct previous tax for the supply of goods and services carried out in accordance with credit or loan agreements concluded between the State Union of Serbia and Montenegro, i.e. the Republic, and an international financial organization, i.e. another state, as well as between a third party and an international financial organization, i.e. another state in which the Republic of Serbia appears as a guarantor, i.e. counter-guarantor, in the part financed by the funds received, if these agreements stipulate that tax costs will not be paid from the funds received

PDV-RS-24-1-16v - Tax exemption with the right to deduct previous tax for the supply of goods and services carried out on the basis of international agreements, if those agreements provide for tax exemption, except for international agreements referred to in items 16a) and 16b) of this paragraph

PDV-RS-24-1-16g - Tax exemption with the right to deduct previous tax for the supply of goods and services carried out within the framework of the implementation of infrastructure projects for the construction of highways for which public interest has been established by a special law

PDV-RS-24-1-17 - Tax exemption with the right to deduct input tax for brokerage services related to trade in goods and services referred to in items 1) - 16) of this paragraph

Tax category E - Tax exemption without the right to deduct previous tax, one of the following:

PDV-RS-25-1-1 - Tax exemption without the right to deduct previous tax in the circulation of money and capital, in the case of business and intermediation in business with legal tender, except for paper and coin money that is not used as legal tender or has numismatic value;

PDV-RS-25-1-1a - Tax exemption without the right to deduct previous tax in the circulation of money and capital, in the case of the transfer of virtual currencies and the exchange of virtual currencies for cash in accordance with the law governing digital property

PDV-RS-25-1-2 - Tax exemption without the right to deduct previous tax in the circulation of money and capital, in the case of business and brokerage in the business of shares, shares in companies and associations, bonds and other securities, except for business related to the custody and management of securities

PDV-RS-25-1-3 - Tax exemption without the right to deduct previous tax in the circulation of money and capital, in the case of credit operations, including brokerage, as well as money lending

PDV-RS-25-1-4 - Tax exemption without the right to deduct previous tax in the circulation of money and capital, in the case of assumption of obligations, guarantees and other means of security, including mediation

PDV-RS-25-1-5 - Tax exemption without the right to deduct previous tax in the circulation of money and capital, in the case of business and intermediation in the business of deposits, current and giro accounts, payment orders, as well as payment transactions and remittances

PDV-RS-25-1-6 - Tax exemption without the right to deduct previous tax in the circulation of money and capital, in the case of business and brokerage in business with monetary claims, checks, bills of exchange and other similar securities, except for the collection of claims for other persons

PDV-RS-25-1-7 - Tax exemption without the right to deduct previous tax in the circulation of money and capital, in the operations of investment fund management companies in accordance with the regulations governing investment funds

PDV-RS-25-1-8 - Tax exemption without the right to deduct previous tax in the circulation of money and capital, in the operations of voluntary pension fund management companies in accordance with the regulations governing voluntary pension funds and pension plans

PDV-RS-25-2-1 - Tax exemption without the right to deduct previous tax for the supply of insurance and reinsurance services insurance, including ancillary services of intermediaries and agents (representatives) in insurance

PDV-RS-25-2-2 - Tax exemption without the right to deduct previous tax for land transactions, as well as for giving in lease of that land

PDV-RS-25-2-3 - Tax exemption without the right to deduct input tax for the supply of facilities, except for the first transfer of the right to dispose of newly constructed construction facilities or economically divisible units within those facilities and the first transfer of an ownership interest in newly constructed construction facilities or economically divisible units within those facilities, as well as the supply of facilities and economically divisible units within those facilities, including ownership interests in those goods, in the case where the contract on the basis of which the supply of those goods is carried out, concluded between VAT payers, provides that VAT will be charged on that supply, provided that the acquirer can fully deduct the calculated VAT as input tax

PDV-RS-25-2-3a - Tax exemption without the right to deduct input tax for the supply of goods and services for which the taxpayer did not have the right to deduct input tax upon purchase

PDV-RS-25-2-3b - Tax exemption without the right to deduct previous tax for the supply of goods for which in the previous year At the stage of turnover, there was an obligation to pay taxes in accordance with the law governing property taxes.

PDV-RS-25-2-5 - Tax exemption without the right to deduct previous tax for the sale of shares, securities, postal stamps, tax stamps and other valid securities at their stamped value in the Republic, except for ownership shares referred to in Article 4 of this Law

PDV-RS-25-2-6 - Tax exemption without the right to deduct previous tax for the supply of postal services by public enterprises, as well as related deliveries of goods

PDV-RS-25-2-7 - Tax exemption without the right to deduct the previous tax for the supply of services provided by healthcare institutions in accordance with the regulations governing healthcare, including accommodation, care and nutrition of patients in these institutions, except for pharmacies and pharmacy institutions

PDV-RS-25-2-8 - Tax exemption without the right to deduct previous tax for the supply of services provided by doctors, dentists or other persons in accordance with the regulations governing healthcare

PDV-RS-25-2-9 - Tax exemption without the right to deduct previous tax for the supply of services and supplies of dental prostheses tics within the scope of the activity of a dental technician, as well as the delivery of dental prosthetics by a dentist

PDV-RS-25-2-10 - Tax exemption without the right to deduct previous tax for the sale of human organs, tissues, body fluids and cells, blood and breast milk

PDV-RS-25-2-11 - Tax exemption without the right to deduct previous tax for the supply of social care and protection services, child and youth protection services, services of social welfare institutions, as well as the directly related supply of goods and services by persons registered to perform these activities

PDV-RS-25-2-12 - Tax exemption without the right to deduct previous tax for the supply of accommodation and catering services for pupils and students in school and student dormitories or similar institutions, as well as the supply of goods and services directly related to them

PDV-RS-25-2-13 - Tax exemption without the right to deduct previous tax for the supply of education services (pre-school, primary, secondary, higher and higher) and professional retraining, as well as the directly related supply of goods and services by persons registered to perform these activities, if these activities are performed in accordance with the regulations governing that area

PDV-RS-25-2-14 - Tax exemption without the right to deduct previous tax for the supply of cultural services and directly related goods and services, by persons whose activity is not aimed at making a profit, and who are registered for that activity

PDV-RS-25-2-15 - Tax exemption without the right to deduct previous tax for the supply of services in the field of science and the supply of goods and services directly related to them, by persons whose activity is not directed towards making a profit, and who are registered for that activity

PDV-RS-25-2-16 - Tax exemption without the right to deduct previous tax for the supply of religious services from by registered churches and religious communities and the trade in goods and services directly related to them

PDV-RS-25-2-17 - Tax exemption without the right to deduct previous tax for the supply of public broadcasting services services, except services of a commercial nature

PDV-RS-25-2-18 - Tax exemption without the right to deduct previous tax for the supply of gambling services

PDV-RS-25-2-19 - Tax exemption without the right to deduct previous tax for the supply of services in the field of sports and physical education to persons engaged in sports and physical education, by persons whose activity is not directed towards making a profit, and who are registered for that activity

Tax category R – VAT exemption for one of the following:

PDV-RS-6-1-1 - The supply of goods and services is deemed not to have been made upon the transfer of all or part of the property, with or without compensation, or as a deposit, if the acquirer is a taxpayer or becomes a taxpayer through such transfer and if he continues to carry out the same activity

PDV-RS-6a - It is considered that, for the purposes of this law, the supply of goods and services carried out by the concession grantor to the concessionaire, or the concessionaire to the concession grantor within the framework of the implementation of a public-private partnership agreement with elements of a concession, concluded in accordance with the law regulating public-private partnerships and concessions, has not been carried out, if the concession grantor and the concessionaire are VAT payers who, in the event that such supply would be considered carried out, would have the full right to deduct the input tax in accordance with this law.

PDV-RS-6-other (transactions deemed not to have been carried out pursuant to Article 6, paragraph 1, items 2), 3) and 4) of the VAT Act).

Tax category O – Not subject to VAT taxation, one of the following:

PDV-RS-11-1-1 - The place of supply of goods is abroad - the place where the goods are located at the time of dispatch or transport to the recipient or, on his order, to a third party, if the goods are dispatched or transported by the supplier, recipient or a third party, on his order

PDV-RS-11-1-2 - The place of supply of goods is abroad - the place of installation or assembly of the goods, if they are installed or installed by the supplier or, on his order, by a third party

PDV-RS-11-1-3 - The place of supply of goods is abroad - the place where the goods are located at the time of delivery, if delivers well without shipping, i.e. transportation

PDV-RS-11-1-4 - The place of supply of goods is abroad - the place where the recipient of electricity, natural gas and heating or cooling energy, the delivery of which is carried out through the transmission, transport and distribution network, and who purchased these goods for the purpose of resale, has a registered office or a permanent business unit to which the goods are delivered

PDV-RS-11-1-5 - The place of supply of goods is abroad - the place of receipt of water, electricity, natural gas and heating or cooling energy for final consumption

PDV-RS-11-3 - By way of exception to paragraph 1, item 3) of this article, if the supply of goods is carried out on a ship, or an aircraft or train during the transport of passengers, the place of supply shall be considered to be the place of departure of the ship, aircraft or train, which is located abroad.

PDV-RS-12-4 - If the supply of services is made to a taxpayer, the place of supply of services is considered to be the place abroad where the recipient of the services has its registered office or permanent business unit if the supply of services is made to a permanent business unit that is not located in the place where the recipient of the services has its registered office, or the place abroad where the recipient of the services has his permanent residence or stay.

PDV-RS-12-6-1 - The place of supply of services related to real estate, including brokerage services in the sale of real estate, is considered to be the place where the real estate is located;

PDV-RS-12-6-2 - The place of supply of passenger transport services is considered to be the place where the transport is performed, and if the transport is performed both in the Republic and abroad, the provisions of this law apply only to the part of the transport performed in the Republic - the part of the transport service performed abroad

PDV-RS-12-6-3 - The place of supply of goods transport services provided to a person who is not a taxpayer is considered to be the place where the transport is performed, and if the transport is performed both in the Republic and abroad, the provisions of this law apply only to the part of the transport performed in the Republic - the part of the transport service performed abroad

PDV-RS-12-6-4-1 - The place of supply of services is considered to be the place where the services are actually provided, if they are services related to attending cultural, artistic, sports, scientific, educational, entertainment or similar events (fairs, exhibitions, etc.), including auxiliary services related to attending such events, the place of supply of which is abroad.

PDV-RS-12-6-4-2 - The place of supply of services is considered to be the place where the services are actually provided, if these are services of an event organizer referred to in subparagraph (1) of this item, provided to a person who is not a taxpayer, whose place of supply is abroad.

PDV-RS-12-6-4-3 - The place of supply of services is considered to be the place where the services are actually provided, if they are auxiliary services related to transport, such as loading, unloading, transshipment, etc., provided to a person who is not a taxable person, whose place of supply is abroad.

PDV-RS-12-6-4-4 - The place of supply of services is considered to be the place where the services are actually provided, if it concerns the valuation of movable property, or work on movable property provided to a person who is not a taxpayer, whose place of supply is abroad.

PDV-RS-12-6-4-5 - The place of supply of services is considered to be the place where the services are actually provided, if it concerns the services of supplying food and beverages for consumption on the premises, the place of supply of which is abroad.

PDV-RS-12-6-5 - The place of supply of services for the rental of means of transport for a short period of time is considered to be the place a place abroad where the means of transport is actually put at the disposal of the recipient of the service

PDV-RS-12-6-6 - The place of supply of vehicle rental services, except those referred to in point 5) of this paragraph, provided to a person who is not a taxpayer, is considered to be the place abroad where that person has his registered office, permanent residence or stay.
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PDV-RS-12-6-7-1 - The place of supply of services provided to a person who is not a taxpayer is considered to be the place of registered office, residence or stay of the recipient of the services, which is located abroad, if it concerns services of transfer, assignment and granting for use of copyright and related rights, rights to patents, licenses, trademarks and other intellectual property rights

PDV-RS-12-6-7-2 - The place of supply of services provided to a person who is not a taxable person is considered to be the place of business, the place of residence or stay of the recipient of the services, which is located abroad, if it concerns advertising services

PDV-RS-12-6-7-3 - The place of supply of services provided to a person who is not a taxpayer is considered to be the place of headquarters, residence or stay of the recipient of the services, which is located abroad, if it concerns the services of consultants, engineers, lawyers, auditors and similar services, as well as translators for translation services, including translation in written form

PDV-RS-12-6-7-4 - The place of supply of services provided to a person who is not a taxpayer is considered to be the place of registered office, residence or stay of the recipient of the services, which is located abroad, if it concerns data processing services and the transfer or provision of information, including information on business procedures and experience.

PDV-RS-12-6-7-5 - The place of supply of services provided to a person who is not a taxable person is considered to be the place of registered office, residence or stay of the recipient of the services, which is located abroad, if the services involve the assumption of an obligation to fully or partially abandon the performance of an activity or the exercise of a right referred to in this point.

PDV-RS-12-6-7-6 - The place of supply of services provided to a person who is not a taxpayer is considered to be the place of registered office, residence or stay of the recipient of the services, which is located abroad, if it concerns banking and financial services and insurance services, including reinsurance, except for the rental of safes.

PDV-RS-12-6-7-7 - The place of supply of services provided to a person who is not a taxpayer is considered to be the place of registered office, residence or stay of the recipient of the services, which is located abroad, if it concerns services of making personnel available.

PDV-RS-12-6-7-8 - The place of supply of services provided to a person who is not a taxable person is considered to be the place of business,

the place of residence or stay of the recipient of the services, which is located abroad, if it concerns rental services of movable property, except for means of transport

PDV-RS-12-6-7-9 - The place of supply of services provided to a person who is not a taxpayer is considered to be the place of registered office, residence or stay of the recipient of the services, which is located abroad, if it concerns services providing access to the natural gas network, the electricity transmission network and the heating or cooling network, transport and distribution through these networks, as well as other services directly related to these services

PDV-RS-12-6-7-10 - The place of supply of services provided to a person who is not a taxable person is considered to be the place of business, the place of residence or stay of the recipient of the services, which is located abroad, if it concerns telecommunications services

PDV-RS-12-6-7-11 - The place of supply of services provided to a person who is not a taxpayer is considered to be the place of registered office, residence or stay of the recipient of the services, which is located abroad, in the case of radio and television broadcasting services.

PDV-RS-12-6-7-12 - The place of supply of services provided to a person who is not a taxpayer is considered to be the place of registered office, residence or stay of the recipient of the services, which is located abroad, if the services are provided electronically.

PDV-RS-12-6-8 - The place of supply of intermediary services in the supply of goods or services provided to a person who is not a taxpayer is considered to be the place where the supply of goods or services that is the subject of the intermediary, which is abroad, was carried out.

PDV-RS-12-9 - By way of exception to paragraph 6, item 4), subitem (5) of this Article, if the services of delivering food and beverages for consumption on site are actually provided on board a ship, or an aircraft or train during the transport of passengers, the place of supply shall be considered to be the place of departure of the ship, aircraft or train, which is abroad.

PDV-RS-61 - Trade in goods from the territory of the Republic outside the APKM to the territory of the APKM

Tax category OE – Not subject to VAT 2 one of the following:

PDV-RS-7a-4 - Multipurpose value voucher

PDV-RS-9 - For the purpose of performing activities for which the person is not a taxpayer under Article 9, paragraph 1 of the VAT Act

PDV-RS-17-4-2 - The base does not include amounts that the taxpayer collects on behalf of and for the account of another, if he transfers those amounts to the person in whose name and for whose account he made the collection and if those amounts are separately recorded

PDV-RS-17-4-3 - The basic amount does not include the amounts claimed by the taxpayer for expenses paid on behalf of and for the account of the recipient of goods or services, if these amounts are separately recorded.

PDV-RS-4-4-2NP - Free supply of goods that is not subject to taxation

PDV-RS-5-4-2NP - Supply of services without compensation that is not subject to taxation

PDV-RS-3NP-other - Other receivables not subject to VAT taxation

Tax category SS – Special taxation procedures, one of the following:

PDV-RS-33 - Supply of goods and services by a small taxpayer

PDV-RS-35-7 - A travel agency for tourist services referred to in paragraph 1 of this article may not declare VAT in invoices or other documents and is not entitled to deduct previous tax based on previous tourist services declared in its invoice.

PDV-RS-36-5 - In the case of the supply of goods referred to in paragraph 1 of this article to which differential taxation is applied, the taxpayer may not to declare VAT in invoices or other documents

PDV-RS-36b-4 - VAT is not payable on:

1) trade and import of investment gold, including investment gold whose value is stated in certificates of allocated or unallocated gold, gold traded through gold trading accounts, including gold loans and swaps (swap transactions) that imply ownership rights or claims related to gold, as well as activities related to investment gold based on futures and forward contracts that result in the transfer of rights of disposal or claims related to investment gold;

2) the supply of services by an intermediary who, in the name and on behalf of the principal, carries out the supply of investment gold

Tax category N – Cancellation of one of the offers:

PDV-RS-4 - Supply of goods without compensation, regardless of whether the subject of taxation is VAT

PDV-RS-5 - Supply of services without compensation, regardless of whether they are subject to VAT taxation

PDV-RS-6-1-1 (BN) - Transfer of property or part of property in accordance with Article 6, paragraph 1, item 1) of the VAT Act, without compensation

PDV-RS-3-DZ - Reduction of the payment amount due to the application of another law.

- Date of sale – required
- Due date – required
- VAT calculation date – required (the user selects one of several available values, depending on the type documents)
 - Date of turnover
 - Article 16, item 2a) VAT Act – The date of occurrence of VAT liability is the date of issuance of the invoice in accordance with Article 16, item 2a) VAT Act. BT-2 Invoice issue date is used as the term identifier in the basic semantic model, i.e. the tax liability date code is 3.
 - Article 36a of the VAT Act – The date of occurrence of the VAT liability is the date of collection, or another date in accordance with the article 36a of the VAT Act. BT-9 Payment due date is used as the term identifier in the basic semantic model, i.e. the tax liability date code is 432.
 - Advance payment date – The date on which the VAT liability arises is the date of advance payment. The term identifier in the basic semantic model is BT-9 Payment due date, i.e. the tax liability date code is 432.
 - Date of issue – cost accounting – The date of occurrence/increase of VAT liability is the date of issue document on the increase by which costs are charged, and on the basis of which the turnover base is increased. The term identifier in the basic semantic model is BT-2 Invoice issue date, i.e. the tax liability date code is 3.
 - Date of increase – contract – The date of occurrence/increase of VAT liability is the date when, in accordance with the contract, the turnover base increased. The term identifier in the basic semantic model is BT-72 Actual delivery date, i.e. the tax liability date code is 35.
 - No obligation to calculate VAT arises – For issuers of invoices or advance invoices or documents on increase, there is no obligation to calculate VAT. (e.g. it concerns turnover for which the issuer is not a tax debtor, turnover for which tax exemption is prescribed, etc.) For this option, no term identifier is used as the date of occurrence of VAT liability from the basic semantic model, and therefore the provided tag / cac:InvoicePeriod/cbc:DescriptionCode should not be passed.
- Call number
- Model number of the call number (the field is limited to two characters and only accepts numbers)
- Amount to round up
- Invoice items:
 - Product or service code
 - Product or service name – required
 - Quantity – required
 - Unit of measure – required
 - Unit price – required (allows entry of four decimal places, unlike other fields which are limited to (enter two decimal places)
- Percentage discount
- Discount amount – required if there is a discount
- VAT rate – mandatory if standard VAT rate is used
- VAT category – mandatory (the user selects one of the eleven available VAT categories). (Figure 54).
 - S10 – standard VAT calculation at a tax rate of 10%.
 - S20 - standard VAT calculation at a tax rate of 20%.
 - AE10 – turnover at a tax rate of 10% for which the taxpayer is the recipient
 - AE20 - turnover at a tax rate of 20% for which the taxpayer is the recipient
 - O – not subject to VAT 1 taxation
 - E – tax exemption without the right to deduct previous tax
 - R – VAT exemption
 - Z - tax exemption with the right to deduct previous tax
 - SS – special taxation procedures
 - OE – not subject to VAT 2
 - N - cancellation



Image No. 54 tax categories

The user interface at the item level enables the entry of a reduction collection (discount). In addition to the "Reduction amount" field, a "+" button has been implemented that activates a popup window in which information about the reduction collection is entered: Reduction reason code, Reduction reason, Reduction basis, Reduction percentage (%) and Reduction amount.



Image No. 54a "+" button to open thumbnail view

By activating the popup window, the user is offered the following options: **"Add new reduction"** - using this option, the user can add an entire collection of reductions at the item level. **"Delete"** - using this option, the user can delete the entered reduction by clicking on the bin icon. **"Save"** - using this option, the user can save the entered reduction. **"Cancel"** - using this option, the user can give up and cancel the entered reduction

Figure No. 54b Form for entering information about reduction

- Reason for reduction – optional
- Base – optional (required if percentage “%” is specified)
- Percentage (“%”) – optional (required if base is specified)
- Reduction amount – required

The amounts from the "Reduction Amount" column in the pop-up window are summarized and displayed in the "Reduction Amount" field at the level items.



Image No. 54c Item-level zoom display

If there are advance payments

- Advance invoice number
- Payment date
 - Advance used at the rate of 20%
 - Advance used at the rate of 10%
 - Used advance payment for VAT category E
 - Used advance payment for VAT category O
 - Used advance payment under VAT category AE20
 - Used advance payment under VAT category AE10

If there are discounts at the invoice level

- Reduction of the base – rate 20% (in absolute amount)
- Reduction of the base – rate 10% (in absolute amount)

- Reduction of tax bases – reverse charge VAT – rate 20% (in absolute amount)
- Reduction of tax bases – reverse charge VAT – rate 10% (in absolute amount)
- Reduction of compensation – not subject to VAT taxation (in absolute amount)

When entering an advance invoice in the "Advance invoice" field, users start entering the advance invoice number and after three entered characters, the system displays a list of advance invoices from which the desired advance invoice must be selected. After selecting the advance invoice, the system automatically fills in the date of issue and creates a form for entering the used advance. (Figure 55)

When creating a final invoice in a foreign currency, after selecting an issued advance invoice in a foreign currency, the created form allows the entry of used advances by VAT category and in dinars, in addition to the existing possibility of entry in foreign currency. The user enters the amount of the used advance in dinars, at the exchange rate that was valid on the day of the advance (Figure 55a).

Note: Since version 3.1, it has been possible to create and send a final invoice that references one or more advance invoices, regardless of the statuses of the related advance invoices.

[illegible]

Image no. 55 Entering an advance invoice

[illegible]

Figure No. 55a Indicating an advance invoice in foreign currency

If the advance invoice is not in the system, the user enters the entire advance invoice number, and then the payment date, after which he creates a new form for entering advance payments by selecting the "Add advance invoice" option. (Figure 56)

Авансна фактура	Датум издавања		
123456	01.07.2024		Додај авансну фактуру

Image no. 56 Entering an advance invoice that is not in the system

The user can attach up to 3 attachments in PDF format up to 25MB in size or in the form of a URL link (by selecting the paperclip icon) and can also send one message to the recipient. Also, by selecting the clock icon, the user can see all changes made to the document up to that moment. (Image no. 57)



Image no.57 Document change history

Finally, the following options are available to the user (Figure 58):

"Delete" – delete the draft invoice.

"Discard changes" - delete all changes to the document after entering new information.

"Update Draft" - updates all changes to a previously created document.

"Send Document" - sending the output document. After the document has been sent, it is impossible to make additional changes.

"Cancel" - Cancel sending an invoice

Note: If the user receives the status "Error while sending" when attempting to send a document, **the same** The document can be re-sent by selecting the "Send Document" option, or the document can be canceled by selecting the "Cancel" option.



Image no.58 Options

Note: The document cannot be sent if the user's Tax Identification Number (TIN) has been revoked. Since version 3.9, the ability to display the NBS IPS QR code on the generated extended external invoice view (PDF), which is available upon request, has been implemented. The displayed NBS IPS QR code contains all the necessary data from the electronic invoice, which is required for payment.

After the document has been sent to the user, the following options are available (Figure 59):

"Download Signature" - using this option, the user can download the invoice with a Digital Seal and Time Stamp (Image No. 74). The user will download a ZIP file with two documents, one is the original document in XML format, and the other is the signature itself and the Time Stamp.

"Download PDF" - using this option, the user can download the output document in PDF format.

Note: Since version 3.5, a new way of generating a PDF document has been introduced by retaining the existing visual layout with all data from the XML document added.

"Download XML" - using this option, the user can download the XML output document

"Cancel" - using this option, the user can cancel the sent document

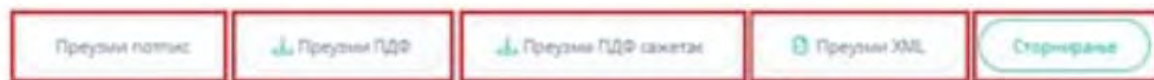


Image no.59 Options after sending the invoice

Note: As of version 3.1, it is not possible to cancel the document type "Advance invoice" if an advance payment is specified. invoice related to a final bill that has not been reversed

Reduction document

The user creates a "reduction document" by selecting the document type from the "Document Type" menu (Figure 60)

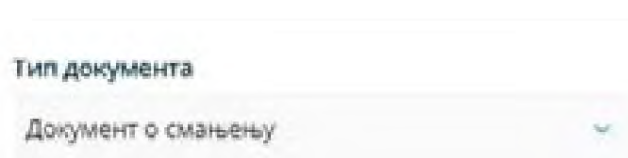


Image No. 60 Reduction document

Unlike an invoice, a reduction document does not have a field, a transaction date, or a due date. The user can link

reduction document for individual invoices or advance invoices by selecting the value "Individual invoice" in the "Reduction document refers to" field, and then entering the number of the original invoice or advance invoice in the "Original invoice" field. By entering three characters, the system will offer invoice numbers from the system, and then the user selects the desired invoice. The selected original invoice will be displayed on the form. The user can enter an unlimited number of individual original invoices. (Figure 61)

Image No. 61 Entering an individual invoice

If the reduction document refers to an invoice issued in the previous period, before using the E-invoice system, the user must select the option "The reduction document refers to invoices that are not registered in the E-invoice", then enter the number of the original invoice in the "Original invoice" field and finally select the option "Add original invoice" to make the final entry of the original invoice. (Figure 62)

Image No. 62 Entering an invoice from the previous period

The user can also enter a document on reduction for a period. In that case, in the field "Document on reduction refers to" he selects the value "Invoices in the period", and then in the fields "Period from" and "Period to" he defines the beginning and end of the period. (Figure 63)

Image No. 63 Document on reduction in the period

Note: If the user creates a "Reduction Document" that is linked to the original invoice registered in the Central Invoice Registry (CRF), the eFaktura System will not change the registered invoice value in the CRF in the amount of the "Reduction Document". The sender is obliged to reduce the registered liability directly on the Central Invoice Registry portal.

Increase document

The user creates an "increase document" by selecting the document type from the Document Type menu (Figure 64)

Image No. 64 Document on increase

Unlike an invoice, an "increase document" does not have a transaction date field. The user can link an increase document

for individual invoices by selecting the value "Individual invoice" in the field "Increase document refers to", and then entering the number of the original invoice in the field "Original invoice". After entering three characters, the system will offer invoice numbers from the system, after which the user selects the desired invoice. The selected original invoice will be displayed on the form. The user can enter an unlimited number of individual original invoices. (Figure 65)

Документ о повећању се односи на

Повећана фактура

Документ о повећању се односи на фактуре које нису регистроване на Е-фактури

Или оригинална фактура

Број оригиналне фактуре: 000000

Image no. 65 Entering an individual invoice

If the increase document refers to an invoice issued in the previous period, before starting to use the eInvoice System, the user must select the option "The increase document refers to invoices that are not registered on the e-invoice", then enter the number of the original invoice in the "Original invoice" field and finally select the option "Add original invoice" to make the final entry of the original invoice. (Figure 66)

Документ о повећању се односи на

Повећана фактура

Документ о повећању се односи на фактуре које нису регистроване на Е-фактури

Или оригинална фактура

Број оригиналне фактуре: 000-0004

Додај оригиналну фактуру

Image no. 66 Entering an invoice from the previous period

The user can also enter a document on the increase for a period. In this case, in the field "Document on the increase refers to" he selects the value "Invoices in the period", and then in the fields "Period from" and "Period to" he defines the beginning and end of the period. (Figure no. 67)

Документ о повећању се односи на

Фактуре у периоду

Период од

Период до

Image No. 67 Document on increase in the period

Note: If the user creates an "Increase Document" that is linked to the original invoice registered in the Central Invoice Registry (CRF), the eInvoice System will not change the registered invoice value in the CRF in the amount of the Increase Document. The sender is obliged to increase the registered liability directly on the Central Invoice Registry portal.

Advance invoice

The user creates an advance invoice by selecting the document type from the Document Type menu (Figure 68)

Тип документа

Повећана фактура

Image no. 68 Advance invoice

Unlike an invoice, an advance invoice does not have a "date of sale" field. At the item level, when creating an advance invoice, the user is required to enter the basis for the advance payment in the "Name" and "Description" fields. The unit of measure for the advance payment is always a piece and the quantity is always 1 (one). In the case where tax category N is entered, the quantity is always -1 (minus one).

Security in electronic invoice

In the event that the contract provides for a security instrument (e.g. retention / retained deposit / guarantee deposit) that needs to be stated in the electronic invoice, the issuer of the electronic invoice states the amount together with the amount of the security instrument, while sending a detailed specification of costs in a document attached to the electronic invoice.

When the taxpayer is the issuer of the electronic invoice, VAT will be calculated on the issued electronic invoice.

the basis consisting of the amount to be paid in accordance with the contract together with the amount of the security deposit.

When the taxpayer is the recipient of an electronic invoice, he calculates VAT on the basis stated on the received electronic invoice (the amount to be paid together with the amount of the security deposit) and enters the VAT amount in the appropriate field in the electronic invoice system.

For example, a temporary situation in the amount of 100 dinars based on a construction contract that stipulates that the debtor pays 90 percent of the amount of the accepted value of the temporary situation, and retains 10 percent of the amount until the deadline / conditions stipulated in the contract, the issuer of the electronic invoice states in the electronic invoice the amount of 100 dinars (with the appropriate VAT rate, if he is a tax debtor, or with the designation of the tax category AE, if the recipient is a tax debtor), while submitting an attachment of the temporary situation with a specification of the work performed and costs, where the collateral is stated in accordance with the contract. The issuer of the electronic invoice states in the notes section the collateral and its amount in accordance with the contract.

3.4.8 Procurement

By selecting the **"Procurement"** menu, the user opens a page where they can access the list of documents received from suppliers. By selecting this option, the user receives a table view of all incoming documents with basic data: Document number, Document type, CRF identifier, CRF status, Status, Supplier name, Document amount, Document date and Sending date. (Image no. 69)

Image no. 69 View of incoming documents

By selecting the checkbox of the field "Registered in the CRF" (Figure 70), the user receives a tabular view of all invoices registered in the Central Invoice Registry with CRF statuses.

Image No. 70 Invoices registered in the CRF

Incoming documents can be filtered by status by selecting the "All statuses" option (Figure 71). Outgoing document statuses can be:

- New – new received document
- Reviewed - the document has been reviewed
- Reminder sent – a reminder was sent to the user after 7 days to have a new entry document
- Notified again – the user was reminded to accept or reject the document after 15 days
- Canceled – the document has been canceled.
- Accepted - the document has been accepted by the recipient
- Rejected - the document was rejected by the user

Сви типови докумената ▾		Сви статуси ▾	17.06.2024 → 17.07.2024	
Статус ▾				Износ ▾
Одбијено	Нова			1.101,10 RSD
Одбијено	Прегледано			414,00 RSD
Одбијено	Поново обавештени			1.101,10 RSD
Прегледано	Сторнирано			2.400,00 RSD
Прихваћено	Прихваћено			1.200,00 RSD
Поново обавештени	Одбијено			1.101,10 RSD
		MINISTARSTVO FINANSIJA		
		MINISTARSTVO FINANSIJA		

Image No. 71 Statues of incoming documents

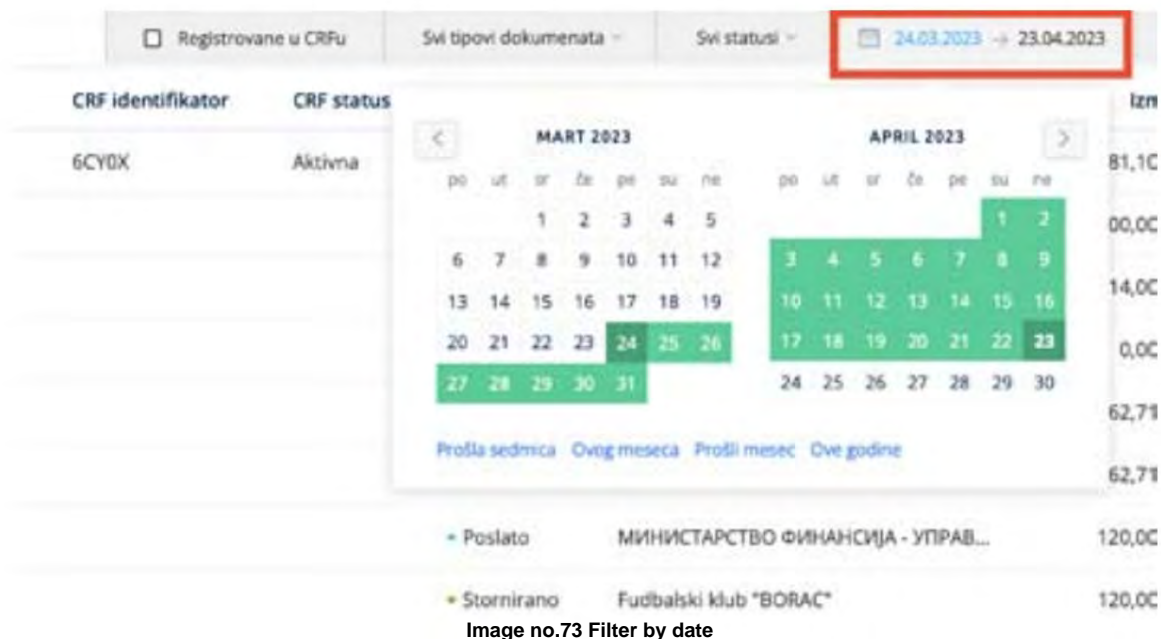
CRF Statues of incoming invoices (if invoices are sent to legal entities that are users of public funds can be: • Active • Canceled • Partially settled • Settled • Assigned.

The list of incoming invoices can be filtered by document type - invoice, reduction document, increase document and advance invoice.

Регистровано у ЦРФ	Сви типови докумената ▾	Сви статуси ▾	17.06.2024 → 17.07.2024	
ЦРФ статус				Износ ▾
	Фактура			
	Документ о смањеноу	МИШ 1926 PANCEVO		1.650,00 RSD
	Документ о повећању	МИШ 1926 PANCEVO		1.650,00 RSD
	Авансна фактура	МИШ 1926 PANCEVO		1.650,00 RSD
	Прихваћено	MINISTARSTVO FINANSIJA		1.101,10 RSD
	Прихваћено	DOO TAMIŠ 1926 PANCEVO		1.650,00 RSD
	Прихваћено	DOO TAMIŠ 1926 PANCEVO		1.650,00 RSD

Image No. 72 Filter by document type

The list of incoming invoices can be filtered by date. (Image No. 73)



By positioning the cursor over an individual document, an icon appears to download the document in PDF format.

The tabular view of input documents can be sorted by the attributes displayed in the table next to the name of the document. there is an arrow icon.

By selecting the wheel icon, it is possible to expand the list of document attributes visible in the table view. input documents. (Image no. 74)

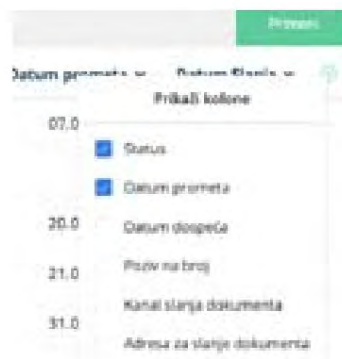


Image No.74 Document attributes

It is possible to select multiple output documents and download them in bulk.

Document Search – On the left side of the filter system are search fields. Documents can be searched according to the following criteria (Figure 75):

- document number (by entering the document number in the "Search" field)
- name of the buyer/supplier (by entering the supplier's name in the "Supplier" field, after which a drop-down menu opens with a list of suppliers that match the specified search criteria)



Image no. 75 Search for incoming documents

Selecting an individual document opens a detailed view of the input document. (Image No. 76)

In the case where the advance invoice was sent with the old recipient's PBKJS/PIB, which has since been changed, only the identification numbers (ID) of the advance invoices will be displayed in the display of the linked final invoice in the "Selected advance invoices" section, without displaying links to the advance invoices (Figure 76a).



"Download Signature" - Using this option, the user can download the invoice with a Digital Seal and *Time Stamp* (Figure 77). The user will download a ZIP file with two documents, one is the original document in XML format and the other is the signature itself and *the Time Stamp*.



Image no.78 Downloading a document in XML format

"Download PDF summary" - using this option, the user can download the basic (summary) PDF of the output document.
(Image no. 79a)

Image no.79 Downloading a document in PDF format



Image no.79a Downloading a summary document in PDF format

"Reject" - using this option, the user can reject the incoming document. (Image no. 80)

Note: Starting from version 3.1, rejecting an invoice in the E-invoice System will not automatically cancel the registered obligation in the CRF.

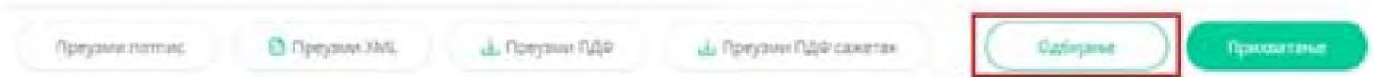


Image no. 80 Rejection of an incoming document

"Accept" – using this option, the user can approve the incoming document. (Image no. 81)

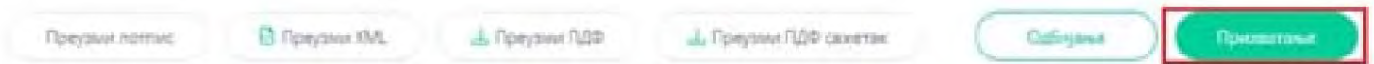


Image no. 81 Approval of input document

If the invoice is rejected, the user can subsequently approve it by selecting the "Accept" option (Figure 81a)



Image no.81a Accepting a rejected invoice

By selecting the clock icon, the user can see an overview of all system changes to the invoice, namely changes registered in the e-Invoice System and changes registered in the CRF. (Image no. 82)



Image no.82 Overview of system changes

Assignment procedure

It is disabled for users of public funds (PBs) to perform the allocation procedure on incoming electronic invoices. If users of public funds need to perform the assignment procedure on incoming electronic invoices, they can do so through the Central Invoice Register. Assignment in the CRF is explained in more detail at the following link: <https://crf.trezor.gov.rs/docs/user/invoices/assign/>

3.4.9 Claim form

Starting with version 3.0, it has been disabled for users to enter complaints regarding data on the CRF. If users need to enter CRF complaints can do so through the Central Invoice Register. CRF complaints are explained in more detail at the following link: <https://crf.trezor.gov.rs/docs/user/issues/submitting-issue/>

3.4.10 Display of invoices of public procurement bodies

By selecting the menu "View invoices of public procurement bodies", the user opens a page where they can access the list of documents from other recipients, where the user is listed as the public procurement body. By selecting this option, the user receives a table view of all incoming documents from other recipients where they are listed as the public procurement body with basic data: Document number, Document type, CRF identifier, CRF Status, Status, Supplier name, Document amount, Document date and Sending date. (Image no. 101)



Image No. 101 Display of invoices of the public procurement authority

By selecting any document from the list, the user can see the details of the document in which they are listed as the public procurement authority.

3.4.11 Settings

By selecting the "Settings" menu on the left side of the screen, the user gets the following menu (Figure 102):

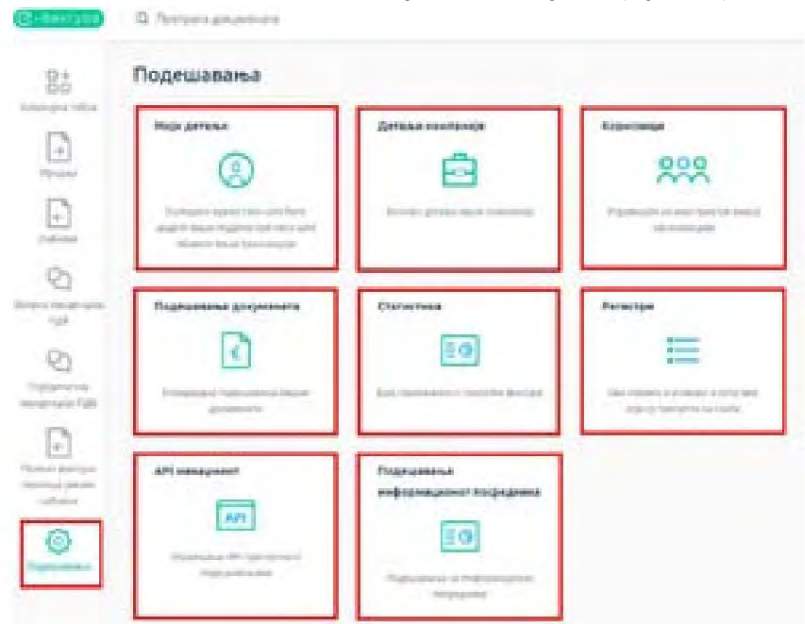


Image no.102 Settings

- **My details** – within the “my details” section , the user can edit the basic information of their user account.
- **Company details** – within the “company details” section , the user can enter the phone number, contact person, website company page as well as set the company logo that will be displayed on the documents.

Note: Since version 2.6, the company name input field has been expanded to 500 characters to allow for the entry of full business name of the legal entity.

Since version 3.9, the ability to enter multiple bank accounts has been introduced. It is now possible to mark one of the accounts to which Payment is required. The marked invoice will be displayed both in the XML file and in the external invoice view (PDF).

Image no. 102a - Possibility to enter multiple bank accounts

Opening a CRF administrator account

Within the company details section, the user has the option to open an administrator account for their company. on the Central Invoice Register. By selecting the option **"Add new CRF administrator"** (Image no. 103)

Image no.103 Adding a new CRF administrator

A form for entering data about the new CRF administrator opens (Figure 104).

Image No. 104 CRF Administrator Registration

After filling out the form with the data of the new CRF administrator and selecting the option "Finish registration", you need to go to the website of the Central Invoice Registry at the address: <https://crf.cir.rs>, select the option **"Login"** and on the next screen select the option **"I am logging in for the first time"** (Image no. 105)

Image No. 105 Application to the CRF

On the next form, you need to enter the same username that was chosen when creating the administrator account. account and confirm the entry (Image no. 106)

Image No. 106 Entering CRF username

After entering the CRF username, the user will receive a message that the user activation link has been sent to the address. The email address used to create the administrator account. By clicking on the activation link in the email, the user will be redirected to the password selection page (Image no. 107), after which the user will receive a message that the account has been successfully created.

Image No. 107 CRF User Activation

Setting "Entity Status" and "Tax Period"

Within the "Company Details" section, users (entities) with the "Administrator" role have the ability to set the "Entity Status" and "Tax Period" options. (Figure 107a)

In the "Subject Status" section, it is determined whether the entity is a VAT payer or not. If the entity indicates that it is a VAT payer, it is necessary to enter the date of commencement of VAT activity. If the entity indicates that it is not a VAT payer, and its status was previously set to "VAT payer", it is necessary to enter the date of cessation of VAT activity.

An entity with the status of "VAT payer" is allowed to choose a tax period:

- Calendar month
- Calendar quarter

Image No. 107a Setting the entity status and tax period

Updating company information

By selecting the option "Refresh data from competent institutions", users can update their data. company (Image no. 108)



Image No. 108 Updating company information

Users – within the “Users” section, the user can see an overview of all user accounts for their company and add a new user. **Adding a new user** – a user with administrator privileges can add a new local user within their company with the following privileges by selecting the “Add new user” option (Figure 109):

- **Administrator** – a user with the administrator role can create and send output documents, approve input documents and create new user accounts within your company.
- **Outgoing document user** – a user with this role can only create and send outgoing documents without the ability to approve incoming documents.
- **User for incoming documents** – a user with this role can only approve incoming documents without the ability to create and send outgoing documents.
- **User** – a user with this role can create and send incoming documents as well as approve incoming documents.
- **Auditor** – a user with the auditor role has the ability to view incoming and outgoing documents, without the ability to create, send, and approve incoming documents, and without the ability to create new users within their company.

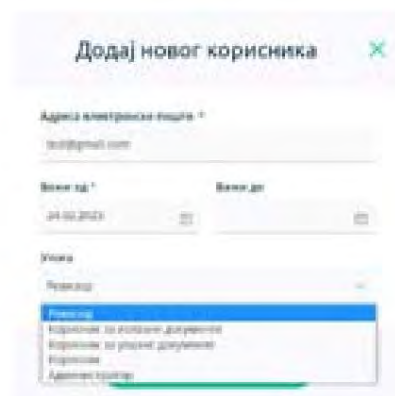


Image no.109 Adding a new user

After entering the new user's email and selecting user privileges, the administrator selects the option "Send invitation" sends an invitation to access the given company to the new user's email address. The invitation link is active for 14 days. (Image No. 110)



Image no.110 activation link for new user

The new user accesses a personalized page where only that user can access the "Activate" option in the email body. the user can access the specified company with the defined privilege level. (image no. 111)

Dodaj novi kontakt

Ime i prezime *

Matični broj *

Datum rođenja *

Adresa *

Grad *

Država *

Telefon *

Sljedeći

Image no.114 Adding a new contact

On the next screen, the user finally adds the contact to the contact register. (Image no. 115)

Pošalji dokument

Sljedeći

Image no.115 Final contact entry

If the user wishes to update their contact information, they can do so by selecting the **"Refresh Contact Information"** option (Figure 116), after which the contact information will be updated in accordance with the data from the relevant register.

Osveži podatke o kontaktu

Sljedeći

Image no.116 Updating contact information

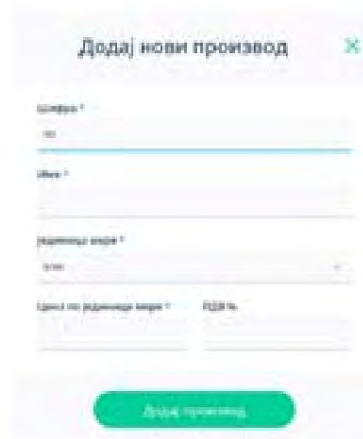
- **Register of goods and services** - by selecting the register of goods and services, the user receives a tabular view of their products/ services and by further selecting each individual good/service, a detailed view with all information is obtained. By selecting the option **"Add new product"**, the user is given the opportunity to enter a new good/service. (Image no. 117)



Код	Назва	Ціна за одиницю
001	Продукт	1000.000000
002	Продукт	1000.000000
003	Продукт	1000.000000
004	Продукт	1000.000000

Image No. 117 Register of goods and services

After that, a new form opens where the user enters the product or service code, name, unit of measure, price per unit of measure and VAT rate. (Figure No. 118)



Додати новий продукт

Код:

Назва:

Одиниця виміру:

Ціна за одиницю:

Ставка ПДВ:

Додати продукт

Image no.118 Adding a new product

- **API management** - by selecting the **"API management"** option, the user receives a link for API access, the option to generate an authentication key and has the ability to enable/disable the API service, as well as enter URL addresses for receiving notifications about incoming and outgoing documents. (Figure 119)



API management

Link to API authentication: [https://api.example.com/auth](#)

Link to API endpoint for receiving notifications: [https://api.example.com/notifications](#)

API key:

API status: ☒

Image no.119 API Management

- **Information intermediary settings** - by selecting the option **"information intermediary settings"**, the user can declare that he wants to use the services of an information intermediary. (Image no. 120)

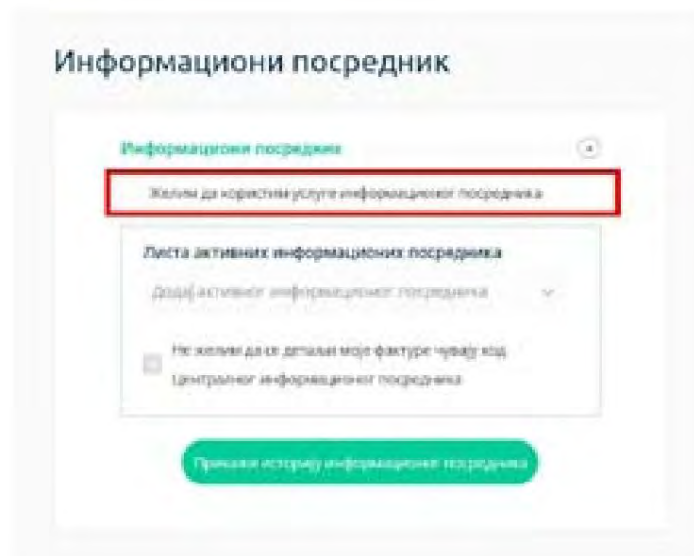


Image no. 120 User confirmation that he wants to use the services of an information intermediary

If the user declares that they want to use the services of an information intermediary, they need to select their information intermediary from the list of available information intermediaries (Figure 121) and click the save button.

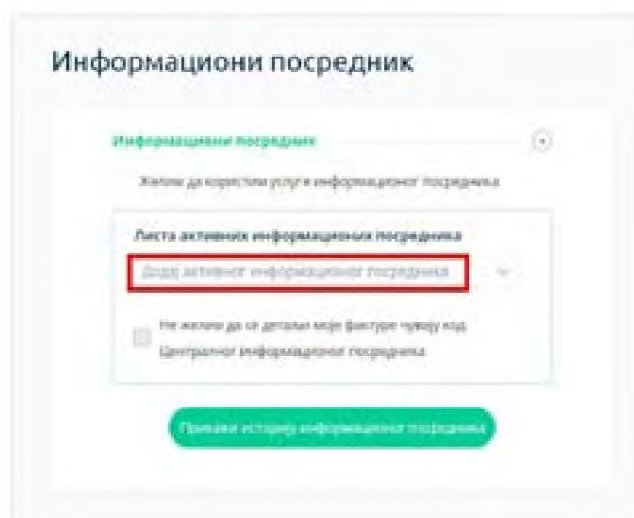


Image No. 121 Choosing an information intermediary

After the user selects an information intermediary, the information intermediary must confirm that company is a user of its services. The confirmation status can be seen on the user interface. (Image no. 122)

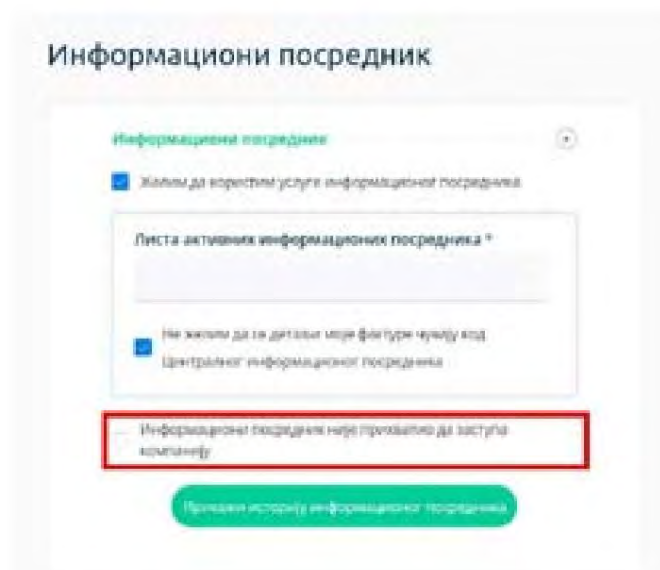


Image No. 122 Information intermediary confirmation

The user also has the option to declare whether he wants the details of his documents to be stored with the central information intermediary (Figure 123). If the user declares that he does not want the details of his documents to be stored with the central information intermediary, then the data from the items of his documents will be deleted from the central information intermediary system at the moment when the e-Invoice system receives confirmation from the information intermediary that the document has been successfully downloaded.

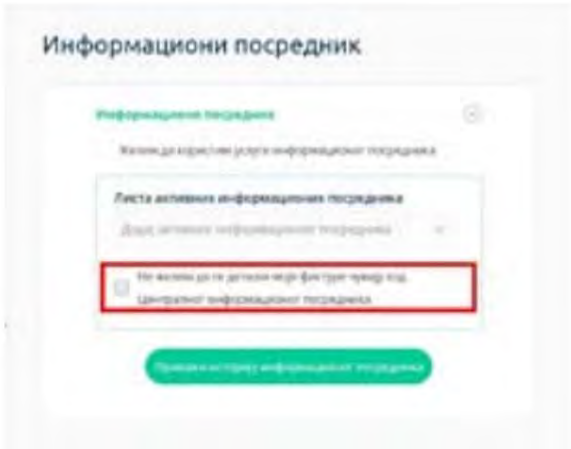


Image No. 123 User confirmation that they do not want the document details to be stored on the central information intermediary system

By selecting the option "Show information broker history", the user can see all changes related to selected information intermediary. (Image no. 124)

Istorija informacionog posrednika		
Datum izmene	Tip akcije	Ime informacionog posrednika
24.03.2022	Kompanija je odabrala informacionog posrednika	DA DA BEOGRAD PR OPOSREDOVANJE POSREDOVANJE RADIŠA SA DOKUMENTI BAOBET LENOVI BEOGRAD-ČLANICA
24.03.2022	Kompanija je odabrala informacionog posrednika	DA DA BEOGRAD PR OPOSREDOVANJE POSREDOVANJE RADIŠA SA DOKUMENTI BAOBET LENOVI BEOGRAD-ČLANICA
24.03.2022	Kompanija je odabrala informacionog posrednika	STOKA/ANCIOSKI BIRNA OPOSJA
24.03.2022	Kompanija je odabrala informacionog posrednika	STOKA/ANCIOSKI BIRNA OPOSJA
22.03.2022	Kompanija je odabrala informacionog posrednika	AMPEX HOLDING KOMPANJA DOO BEOGRAD, SAVSKI GRUP B - U STEČAJU
22.03.2022	Kompanija je odabrala informacionog posrednika	AMPEX HOLDING KOMPANJA DOO BEOGRAD, SAVSKI GRUP B - U STEČAJU
22.03.2022	Kompanija je odabrala informacionog posrednika	AMPEX HOLDING KOMPANJA DOO BEOGRAD, SAVSKI GRUP B - U STEČAJU
19.03.2022	Kompanija je odabrala informacionog posrednika	AMPEX HOLDING KOMPANJA DOO BEOGRAD, SAVSKI GRUP B - U STEČAJU
19.03.2022	Kompanija je odabrala informacionog posrednika	STOKA/ANCIOSKI BIRNA OPOSJA
19.03.2022	Kompanija je odabrala informacionog posrednika	STOKA/ANCIOSKI BIRNA OPOSJA
08.03.2022	Kompanija je odabrala informacionog posrednika	STOKA/ANCIOSKI BIRNA OPOSJA
04.03.2022	Informacioni posrednik je poručio da se nastavi kompanija	AMPEX HOLDING KOMPANJA DOO BEOGRAD, SAVSKI GRUP B
04.03.2022	Kompanija je odabrala da se nastavi opšti faktura sa čuvaju kod centralnog informacionog posrednika	AMPEX HOLDING KOMPANJA DOO BEOGRAD, SAVSKI GRUP B
04.03.2022	Kompanija je odabrala informacionog posrednika	AMPEX HOLDING KOMPANJA DOO BEOGRAD, SAVSKI GRUP B

Image no.124 History of the information broker

3.5 User instructions for electronic recording of VAT calculations
September 1st

3.5.1 Introduction by September 1st

Electronic VAT accounting, in accordance with the Law on Electronic Invoicing ("Official Gazette of the Republic of Serbia", No. 44/21, 129/21, 138/22 and 92/23), is a **presentation of data on VAT calculations**, previous tax and corrections of **VAT calculations and previous tax**. This law stipulates who are liable for electronic accounting of calculations **VAT and electronic recording of previous tax**. **Electronic recording of VAT, with the implementation of functionalities necessary for integration with the Customs Administration's information system and the Fiscalization Management System, is a necessary prerequisite for enabling**, through the use of **SEF**, the download of data that is important for the preparation of the preliminary VAT tax return. **The obligation of electronic recording of previous tax applies to tax periods, in accordance with the law governing VAT, that begin after August 31, 2024, and the amended provisions governing electronic recording of VAT calculations apply from January 1, 2024, specifically starting for the tax period January 2024, i.e. for the tax period first quarter 2024 .**

Electronic recording of VAT calculations on the SEF is carried out for the tax period, in accordance with the law governing VAT, within ten days after the end of the tax period. If, after the end of this period, a change occurs that has an impact on

to electronic recording of VAT calculations, a correction of the electronic recording of VAT calculations is made within the deadline for submitting the tax return for the tax period in which this change occurred.

Electronic recording of previous tax shall be carried out for the tax period, within ten days after the end of the tax period. If, after the end of this period, a change occurs that affects the electronic recording of previous tax, the VAT taxpayer shall correct the electronic recording of previous tax within the deadline for submitting the tax return for the tax period in which the change occurred.

The method and procedure for electronic recording of VAT calculations and corrections of VAT calculations are regulated in more detail by the Regulation on Electronic Invoicing ("Official Gazette of the Republic of Serbia", No. 47/23 and 116/23). This instruction provides general instructions relating to the method of presenting data in the VAT Summary Records, or Individual VAT Records.

The SEF user accesses the electronic recording of VAT calculations by selecting the option *"Individual VAT records"* or *"Collective VAT records"* (Figure 1) in the main menu on the user interface. Data entry into the Individual VAT records or the Collective VAT records can be done by persons assigned the administrator role.

Data in the VAT Summary Records and Individual VAT Records are expressed in dinars, with a maximum of two decimals.

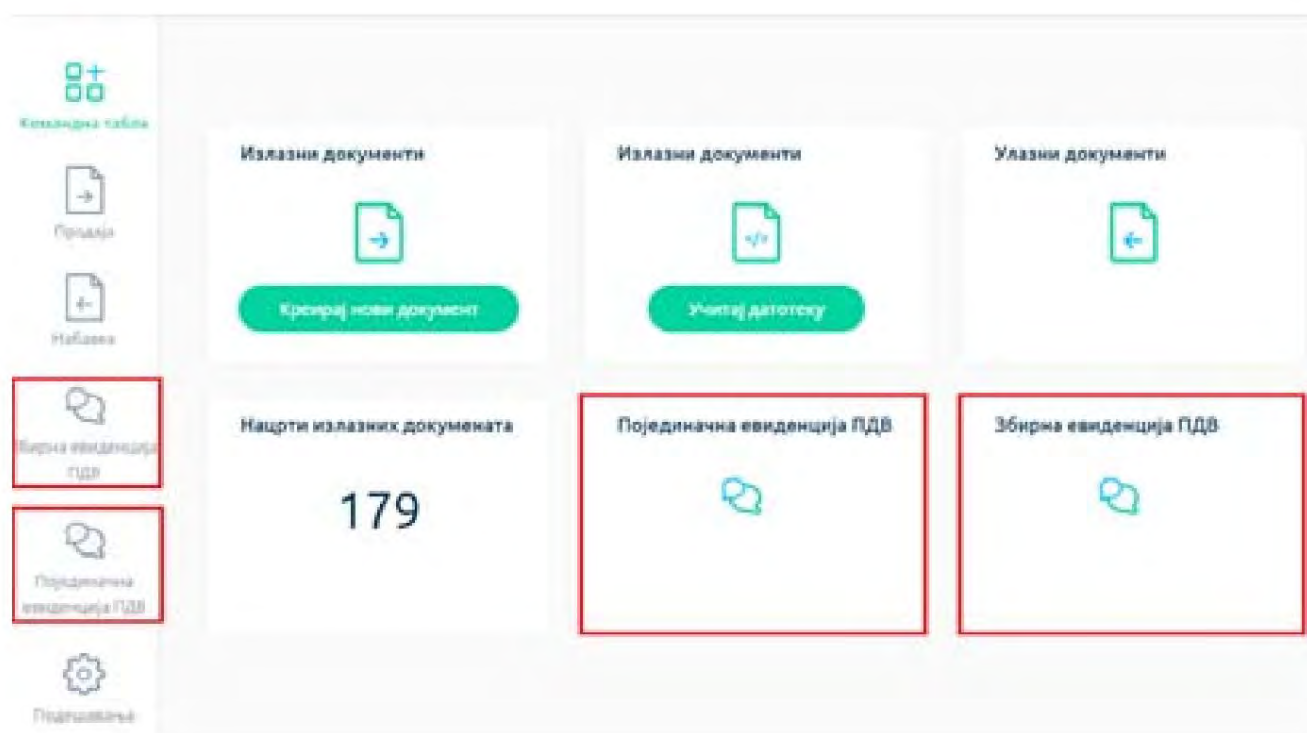


Image No. 1 - View of the Individual VAT Records and Summary VAT Records pages

3.5.2 Summary VAT records up to 1. September data

In the VAT Summary Records, all sales and other transactions in the tax period are reported collectively, except for those for which, in accordance with the ZEF, the obligation of individual electronic VAT recording is prescribed.

For each tax period, data is presented collectively in the sense that one VAT Summary Record document is created, regardless of whether data is presented in relation to one or more transactions, or for one or more business units of the SEF user. If the SEF user, a tax debtor, did not carry out transactions in the tax period for which there is an obligation to record data in the VAT Summary Record, he does not create the VAT Summary Record, or does not enter data for that tax period.

By selecting the *"VAT Summary Records"* option, a list of VAT Summary Records on SEF opens (Figure 2).

Відомості про документ	Період	Рік	Статус	Дата введення даних
1001	01.01.2023	2023	Введено	01.01.2023
1002	01.02.2023	2023	Введено	01.02.2023
1003	01.03.2023	2023	Введено	01.03.2023

Figure No. 2 - List of VAT Summary Records

The VAT Summary Records list can be searched, or filtered, by:

- 1. The VAT Summary Record Number assigned during the first data entry (Figure 3).

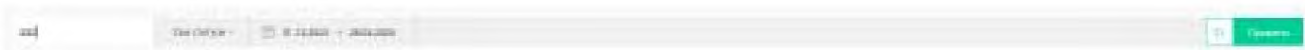


Image No. 3 Search by VAT Summary Record Number

2. VAT Summary Records Status by selecting the "All Statuses" option (Figure 4). The VAT Summary Records Status can be:

- "Recorded" - this status is assigned after recording has been completed, i.e. by selecting the "Record" option in a document that is in the preparation process, i.e. "In preparation";
- "Corrected" - if an error was made when entering data into the VAT Summary Records (with the status "Recorded"), the correction is made using the "Correct" option. The updated (new) version of the records is a document with the status "Recorded", while the VAT Summary Records before the change has the status "Correct";
- "Cancelled" - The VAT summary record has this status if it has been canceled. (a situation where electronic recording of VAT calculations should not have been carried out).



Figure 4 – Search by VAT Summary Record status

- 3. Period, or date of data recording (Figure 5) – it is possible to select the beginning and end of the period for which the search is being performed by selecting the start date and end date from the calendar provided.



Figure 5 – Search by period, i.e. date of data recording

For the purpose of entering data into a new VAT Summary Record, the user has the option "Add new VAT Summary Record" (Figure 6).

Image No. 6 – Creating a new VAT Summary Record

Selecting this option opens a data entry form (Figure 7).

Figure No. 7 - Form for entering data into the VAT Summary Records

The following data is entered into the data entry form:

1. **VAT Summary Record Number** (Figure 8) – this number is unique, and the user can edit the way it will be displayed. assign a number. This number can be used to search (Figure 3) in the list of VAT Summary Records.

Figure No. 8 – VAT Summary Record Number

2. **Year** – the calendar year to which the tax period for which VAT calculations are recorded by entry belongs data into the VAT Summary Records (Figure 9).

Година

2023

Image No. 9 – Year

3. **Tax period** - tax period for which the user calculates VAT, submits a tax return and pays VAT - month or quarter (Figure 10).

Порески период

Месечни

Месечни

Квартални

Figure 10 – Tax period

4. **Period** – in this field, a specific tax period is selected - month (picture no. 11) or quarter (picture no. 12) for which data is recorded in the VAT Summary Records.

Порески период

Месечни

Јануар

Фебруар

Март

Април

Мај

Јун

Јул

Август

Септембар

Октобар

Новембар

Децембар

Децембар

Figure No. 11 – Selection of tax period – month for which data is entered

Порески период

Квартални

Период

Први квартал

Први квартал

Други квартал

Трећи квартал

Четврти квартал

Figure No. 12 – Selection of tax period – quarter for which data is entered

5. **Status** – the status is automatically assigned depending on whether the VAT Summary Record has been recorded (Figure 13), corrected (Figure 14) or canceled (Figure 15).

Статус
Евидентирано

Figure No. 13. – Status "Recorded" of VAT Summary Records


Статус
Кориговано

Image No. 14 - Status "Corrected" of VAT Summary Records

Статус
Поништено

Image No. 15 - Status "Cancelled" of VAT Summary Records

The user has access to a list of document status versions (Figure 16). This list displays data related to versions of the VAT Summary Records according to the change in its status, namely: the date when the previous version of the VAT Summary Records was changed, i.e. assigned a status, the status after the (new) change, and the date of change of this status.



КреираниСтатус	Статус	Датум
Евидентирано	Евидентирано	01.01.2024
Кориговано	Кориговано	01.01.2024

Figure No. 16 – List of versions of the VAT Summary Record

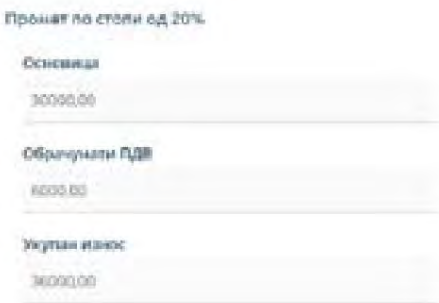
6. **Recording date** – the date when the VAT Summary Record was assigned a status, i.e. a correction was made in VAT summary records with the status "Recorded" (Figure 17). This data is assigned automatically.

Датум евидентирања
17.12.2023

Figure No. 17 - Date of recording of VAT summary records

7. Trade for a fee

- **Turnover at a rate of 20%** - data on the amount of the base, calculated VAT and the total amount is entered (Figure 18).



Промет по стапа од 20%

Основна	30000.00
Обрнување ПДВ	6000.00
Укупан износ	36000.00

Figure 18 – Entering data related to turnover with a fee of 20%

The determination of the tax base and calculation of VAT is carried out in accordance with the regulations governing VAT.

If the transaction was preceded by an advance payment (in the same or different tax period), the *Calculated VAT* field includes the amount of the difference between the VAT calculated on the transaction fee and the VAT based on the advance payment, while the *Base* field includes the total fee for the transaction (without deduction for the amount of the base based on the advance payment). In this situation, the *Total Amount* field contains data on the amount of the base and the calculated VAT for the transaction (without deduction for the amount of the VAT calculated on the advance payment).

- **Turnover at a rate of 10%** - data on the amount of the base, calculated VAT and the total amount is entered (Figure 19).

Промет по стопи од 10%

Оснoвнцa	10000,00
Обрaчунaти ПДВ	1000,00
Укупaн изнoс	11000,00

Figure 19 – Entering data related to turnover with a fee of 10%

If the transaction was preceded by an advance payment (in the same or different tax period), the *Calculated VAT* field includes the amount of the difference between the VAT calculated on the transaction fee and the VAT based on the advance payment, while the *Base* field includes the total fee for the transaction (without deduction for the amount of the base based on the advance payment). The *Total amount* field contains information on the amount of the base and the calculated VAT for the transaction (without deduction for the amount of the VAT calculated on the advance payment).

Accurate data on the base, calculated VAT and total amount in the fields relating to turnover at a rate of 20% and The turnover at the rate of 10% is calculated and entered by the user independently (automatic calculation is disabled).

8. Advances for future turnover

- **Turnover at a rate of 20%** - data on the amount of the advance payment is entered, while data on the calculated VAT is expressed automatically (by applying the recalculated rate to the advance payment amount) for sales at the general VAT rate (Figure 20).

Промет по стопи од 20%

Износ авансне уплате	24000,00
Обрaчунaти ПДВ	4.000,00

Image No. 20 – Entering data on the received advance payment and calculating VAT for sales at a rate of 20%

- **Turnover at a rate of 10%** - this field records data on the amount of the advance payment, while data on the calculated VAT is displayed automatically (by applying the recalculated rate to the amount of the advance payment) for turnover at a special VAT rate (Figure 21).

Промет по стопи од 10%

Износ авансне уплате	22000,00
Обрaчунaти ПДВ	2.000,00

Figure No. 21 – Entering data on the received advance payment and calculating VAT for sales at a rate of 10%

9. Free traffic

- **Turnover at a rate of 20%** - data on the tax base is entered, while data on the calculated VAT at a rate of 20% is expressed automatically (Figure 22).

Промет по стопи од 20%

Основица

5000,00

Обрачунати ПДВ

1.000,00

Figure No. 22 – Turnover without fee at a rate of 20%

- **Turnover at a rate of 10%** - data on the tax base is entered, while data on the calculated VAT is entered at a special rate. The tax rate is automatically displayed (Figure 23).

Промет по стопи од 10%

Основица

3000,00

Обрачунати ПДВ

300,00

Figure No. 23 – Turnover without fee at a rate of 10%

10. **VAT increase** - the amount by which VAT has been increased based on turnover and advances from previous tax periods and tax period for which the VAT Summary Records are kept (Figure 24).

Повеќање ПДВ

Figure No. 24 – VAT increase

11. **VAT reduction** - the amount by which VAT has been reduced based on turnover and advances from previous tax periods and tax period for which the VAT Summary Records are kept (Figure 25).

Смањење ПДВ

Figure No. 25 – VAT Reduction

The method, or rather the procedure, of recording, correcting and canceling the VAT Summary Record is explained in the last part of this instruction.

3.5.3 Individual VAT records until September 1st

In principle, the Individual VAT Record contains data on turnover at the rate of 20%, turnover at the rate of 10%, total calculated VAT and total amount of fee/value expressed in a single document (which may contain one or more items). The SEF user, a tax debtor, is not obliged to create an Individual VAT Record for a tax period if he did not carry out transactions for which there is an obligation to record data in the Individual VAT Record in that tax period.

By selecting the option "Individual VAT records" a list of created Individual VAT records on SEF opens (Figure 26).

Номер записи	Период	Статус	Номер документа	Дата документа	Тип документа	Сумма
000001	01.01.2024	Записан	000001	01.01.2024	Начало периода	0.00
000002	01.01.2024	Записан	000002	01.01.2024	Начало периода	0.00
000003	01.01.2024	Записан	000003	01.01.2024	Начало периода	0.00
000004	01.01.2024	Записан	000004	01.01.2024	Начало периода	0.00

Figure No. 26 – List of Individual VAT Records

The list of Individual VAT records can be searched, or filtered, by:

1. The Individual VAT Record Number assigned when it was created (Figure 27).



Image No. 27 Search by Individual VAT Record Number

2. The type of document on the basis of which data is entered into the Individual VAT Records (Figure 28).

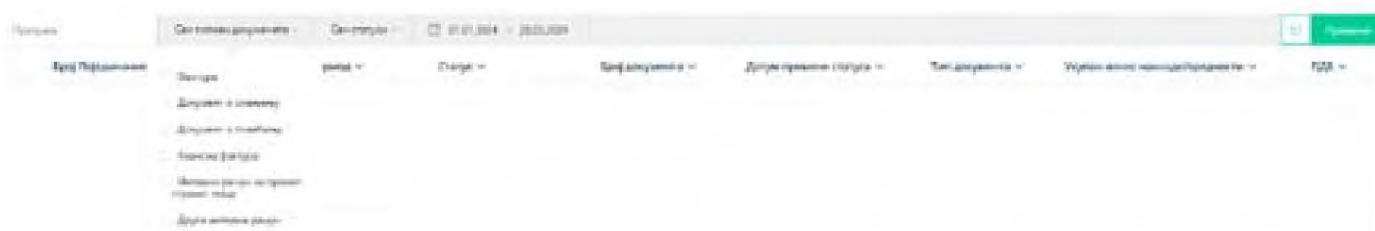


Image No. 28 – Search by document type

3. Status of Individual VAT records by selecting the option **"All statuses"** (picture no. 29). Status of Individual VAT records can be:

- **"Recorded"** - this status is assigned after recording has been completed, i.e. by selecting the **"Record"** option in a document that is in the preparation process, i.e. **"In preparation"**;
- **"Corrected"** - If an error was made when entering data into the Individual VAT Record (with the status **"Recorded"**), the correction is made using the **"Correct"** option. The updated (new) version of the Individual VAT Record is a document with the status **"Recorded"**, while the version of the record before the change has the status **"Correct"**;
- **"Cancelled"** - An individual VAT record has this status if it has been canceled (a situation when electronic recording of VAT calculations should not have been performed).



Figure 29 – Search by status of Individual VAT records

4. Period, or date of data recording (Figure 30) – it is possible to select the beginning and end of the period for which the search is being performed by selecting the start date and end date of the period from the calendar provided.



Image No. 30 – Search by period, i.e. date of data recording

For the purpose of entering data into a new Individual VAT record, the user has the option **"Add new Individual VAT records"** (Figure 31).



Figure 31 - Creating a new Individual VAT Record

Below are instructions for entering data for the tax debtor - the person carrying out the transaction (type of transaction - delivery) and for tax debtor - recipient (type of transaction - purchase).

3.5.3.1 Individual VAT records for sales – delivery by September 1

By selecting the option **"Add new Individual VAT Record"** (Figure 31), a data entry form opens (Figure 32).

When creating an Individual Record related to deliveries, it is necessary to select the **"Delivery"** option in the **"Turnover"** field (Figure 32).

Појединачна евиденција ПДВ

Број Појединачне евиденције ПДВ

Статус

Година

Датум евиденције

Порески период

Опис промета по стопи од 20%

Месец

Период

Основа по стопи од 20%

Износ

0.00

Промет

Обрачуната ПДВ по стопи од 20%

Износ

0.00

Идентификатор лица којем се врши промет (ПИБ/ ПИБ и ЈБГ/С/ Порески број страног лица)

Опис промета по стопи од 10%

Тип документа

Основа по стопи од 10%

Износ

0.00

Број документа

Обрачуната ПДВ по стопи од 10%

Износ

0.00

Основа за авансно плаћање

Укупно обрачуната ПДВ

Износ

0.00

Платежне авансне фактуре

Укупан износ накнаде/вредности

Износ

0.00

Figure No. 32 - Form for entering data for sales - delivery into the Individual VAT Register

The following data is entered into the data entry form:

1. **Individual VAT Record Number** – this number is unique, and the user can edit the way in which the number will be assigned (Figure 33). This number can be used to search (Figure 27) in the list of Individual VAT Records.

Број Појединачне евиденције ПДВ

2351

Figure No. 33 - Individual VAT Record Number

2. **Year** – the calendar year to which the tax period for which VAT calculations are recorded by entry belongs data into the Individual VAT Records (Figure No. 34).

Година

2023

Figure No. 34 – Year for which data is recorded

3. **Tax period** - tax period for which the user calculates VAT, submits a tax return and pays VAT - month or quarter (image no. 35).

Порески период

Месечни

Месечни

Квартални

Figure No. 35 – Tax period

4. **Period** – in this field, a specific tax period is selected - month (Figure 36) or quarter (Figure 37) in the year for which data is recorded in the Individual VAT Records.

Порески период

Месечни

Јануар
Фебруар
Март
Април
Мај
Јун
Јул
Август
Септембар
Октобар
Новембар
Децембар
Децембар

Figure No. 36 – Selection of tax period – month for which data is entered

Порески период

Квартални

Период

Четврти квартал

Први квартал

Други квартал

Трећи квартал

Четврти квартал

Figure No. 37 – Selection of tax period – quarter for which data is entered

5. **Status** – status information is automatically assigned depending on whether the recording (Figure 38), correction (Figure 39) or cancellation of the Individual VAT Record (Figure 40) has been performed.

Статус

Евидентирано

Image No. 38 - Status "Recorded" of Individual VAT Records

Статус

Кориговано

Image No. 39 - Status "Corrected" of Individual VAT Records

Статус

Поништено

Image No. 40 - Status "Cancelled" of Individual VAT Records

6. **Recording date** - the date when the Individual VAT Record was assigned a status, i.e. the correction was made in the Individual VAT Record with the status "Recorded" (Figure 41). This data is assigned automatically.

Датум евидентирања

03.01.2024

Figure No. 41 - Date of recording of individual VAT records

The user has access to a list of all document statuses (Figure 42).

Евиденција докумената >> Прилог појединачне ПДВ евиденције

Листа верзија документа >

Креирано	Статус	Статус атомизовано
11:22 02.01.2024	Евидентирано	11:22 02.01.2024
08:14 26.12.2023	Кориговано	11:22 02.01.2024
12:55 28.08.2023	Кориговано	08:14 26.12.2023
11:32 25.08.2023	Кориговано	12:55 28.08.2023

Figure No. 42 - List of versions of the Individual VAT Record

7. **Turnover** – in this field, in the drop-down menu, the user selects the option – “Purchase” or “Delivery” depending on whether, from the perspective of the person entering data into the Individual VAT Records, it is a **purchase – with or without consideration (for which he is the tax debtor as the recipient)**, or a **delivery for consideration (for which he is the tax debtor as the person carrying out the turnover)**.

When creating an Individual VAT Record for a supply for which the person carrying out the supply is the tax debtor, in this In the field, select the "Delivery" option (picture no. 43).

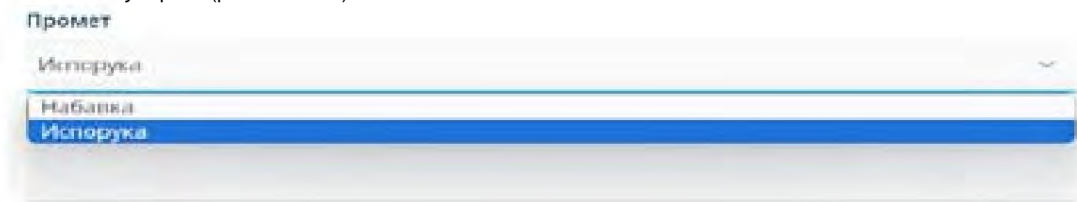


Image No. 43 – Selecting the "Delivery" option in the "Transaction" field

8. **Identifier of the person to whom the transaction is carried out (TIN/TIN and JBKJS/Tax number of a foreign person)** - enter the TIN, or TIN and JBKJS of the buyer, or the person to whom the transaction is carried out for whom there is an obligation to record in the Individual VAT Records (Figure 44).

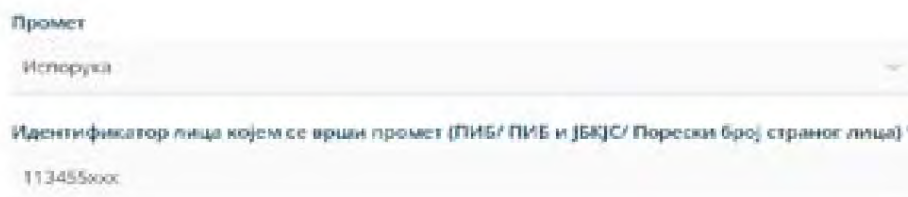


Image No. 44 – Identifier of the person to whom the transaction is made

9. **Document type** – The document type is selected based on which data is recorded in the Individual VAT Record, depending on whether data is entered for a completed delivery or purchase.

For **deliveries** for which the person carrying out the transaction is considered to be the tax debtor, one of the following types of documents is selected: from the drop-down list: "Invoice", "Decrease Document", "Increase Document" or "Advance Invoice" (image no. 45).

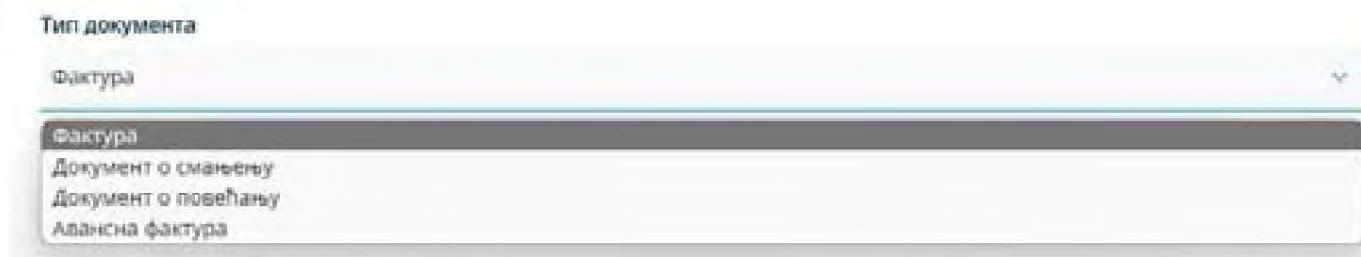


Image No. 45 – Delivery document type

10. **Document number** – enter the document number on the basis of which data is entered into the Individual VAT Records. If data is entered based on turnover - **delivery**, the number of the invoice, reduction document, increase document or advance invoice issued outside the SEF is entered (Figure 46).



Image No. 46 – Document number

11. **Basis for advance payment** – the number of the contract, offer, pro forma invoice (depending on the document on the basis of which the advance payment was made) and the like is stated, which unambiguously states for which goods or services the advance payment was made or the specific goods or services for which the advance payment was made on the basis of an oral agreement (Figure 47).

This data is recorded if "Advance invoice" is selected as the document type.

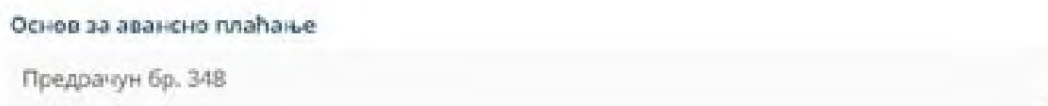


Figure No. 47 – Basis for advance payment

12. **Related advance invoices** – this data is entered if "Invoice" is selected as the document type for the transaction that was preceded by an advance payment (for which an advance invoice was issued). After entering the advance invoice number, it is necessary to press -

⊕ Додај авансну фактуру

It is possible to enter multiple individual advance invoices (Figure 48).

Повезане авансне фактуре

731

⊕ Додај авансну фактуру

678

598

Image No. 48 – Related advance invoices

13. **Date of collection / advance payment** – enter the date when the advance payment for the future delivery was received (Figure 49).

This data is recorded if "Advance invoice" is selected as the document type.

Датум наплате/плаћања аванса

06.12.2023

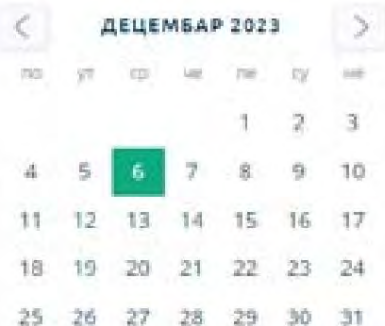


Image No. 49 – Advance payment date

14. **Description of turnover, base and calculated VAT at a rate of 20%** - the user enters relevant data in these fields for sales taxable at a rate of 20% (Figure No. 50).

The determination of the tax base and calculation of VAT is carried out in accordance with the regulations governing VAT.

Опис промета по стопи од 20%

Промет канцеларијског материјала

Основица по стопи од 20%

100000

Обрачунати ПДВ по стопи од 20%

20000

Figure No. 50 – Data on turnover taxable at a rate of 20%

If an advance payment is collected for the supply of goods or services (in the same or different tax period), data on the calculated VAT is recorded in such a way that for the tax period in which the advance payment was collected, the amount of VAT based on the payment of the advance is recorded, and for the tax period in which the supply was carried out, including the tax period in which it was received.

advance payment, the amount of the difference between the amount of VAT for the supply of goods or services and the amount of VAT based on the advance payment. When entering data based on the turnover, the total fee for the turnover is entered in the *Basis* field (without deduction for the amount of the basis based on the advance payment).

15. **Description of turnover, base and calculated VAT at a rate of 10%** - relevant data for turnover are entered in these fields taxable at a rate of 10% (Figure No. 51).

Опис промета по стопи од 10%	Промет монографских публикација
Основаца по стопи од 10%	60000
Обрачунати ПДВ по стопи од 10%	6000

Image No. 51 – Entering data on taxable turnover at a rate of 10%

For the turnover (preceded by an advance payment), the amount of the difference between the VAT calculated on the fee for the turnover, excluding VAT, and the VAT based on the advance payment is entered in the field " *Calculated VAT*" (at a rate of 10%), while the total fee for the turnover (without deduction for the amount of the base based on the advance payment) is entered in the field " *Basis*" .

16. **Total calculated VAT** – Enter data on the total amount of VAT calculated at the rate of 10% and 20% (Figure 52).

Укупно обрачунати ПДВ	26000.00
-----------------------	----------

Figure No. 52 – Total calculated VAT

17. **Total amount of fee/value** - this amount represents the sum of the base with calculated VAT.

If a document (for example, an invoice) states that the turnover is taxable at a rate of 20% and 10%, enter this in this field: is the sum of the base and the calculated VAT (Figure 53).

Укупан износ накнаде/вредности	186000.00
--------------------------------	-----------

Figure No. 53 – Total fee/value

If this transaction was preceded by an advance payment, the total fee for the transaction with the calculated fees is entered in the total amount. VAT on the total amount of the fee, excluding VAT.

An example of an Individual VAT Record for the type of turnover – delivery is shown below (Figure 54).

Број Појединачне евиденције ПДВ	220	Статус	Декларација
Година	2021	Датум евиденцирања	03.01.2022
Порески период	Март	Опис промета по стопи од 20%	Промет монографских публикација
Период	Децембар	Основаца по стопи од 20%	100000

Идентификатор лица којег се врши промет (ПИБ/ ПИБ и ЈБГ/С/ Порески број страног лица)	Опис промета по стопи од 10%
Промет	Обрачунасти ПДП по стопи од 20%
1134020000	Промет нематеријалних добара и услуга
Тип документа	Основаца по стопи од 10%
Фактура	Обрачунасти ПДП по стопи од 10%
Број документа	Укупно обрачунасти ПДП
201	Укупан износ, након одређивања
Основ за авансно плаћање	
Позив на авансно плаћање	
Датум исплате/плаћања аванса	

Figure No. 54 - Example of recording data in the Individual VAT Record for turnover - delivery

3.5.3.2 Individual VAT records for sales – purchases until September 1

By selecting the option *"Add new Individual VAT Record"* (Figure 31), a data entry form opens (Figure 55).

When creating an Individual Record related to a procurement, it is necessary to select the *"Procurement"* option in the *"Turnover"* field (Figure 55).

Број / Поредбени број евиденције ГДП	Статус
Година	Датум евиденције
Периодичност	Опак промета по стома од 20%
Месечна	
Период	Опакција по стома од 20%
Јануар	0.00
Промет	Обрнути ГДП по стома од 20%
Натекла	0.00
Идентификатор лица које врши промет (ПИБ / ГИБ и ЈБЗГ / Порески број страног лица) *	Опак промета по стома од 10%
Тип документа	Опакција по стома од 10%
Фактура	0.00
Број документа	Обрнути ГДП по стома од 10%
	0.00

Image No. 55 - Form for entering data for sales - purchases into the Individual VAT Record

The following data is entered into the data entry form:

1. **Individual VAT Record Number** – this number is unique, and the user can edit the way in which the number will be assigned (Figure 56). This number can be used to search (Figure 27) in the list of Individual VAT Records.

Број Појединачне евиденције ПДВ

6789 - IP

Figure No. 56 - Individual VAT Record Number

2. **Year** – the calendar year to which the tax period for which VAT calculations are recorded by entry belongs data into the Individual VAT Records (Figure 57).

Година

2023

Figure No. 57 – Year for which data is recorded

3. **Tax period** - tax period for which the user calculates VAT, submits a tax return and pays VAT - month or quarter (image no. 58).

Порески период

Месечни

Месечни

Квартални

Figure No. 58 – Tax period

4. **Period** – in this field, a specific tax period is selected - month (Figure 59) or quarter (Figure 60) in the year for which data is recorded in the Individual VAT Records.

Порески период

Месечни

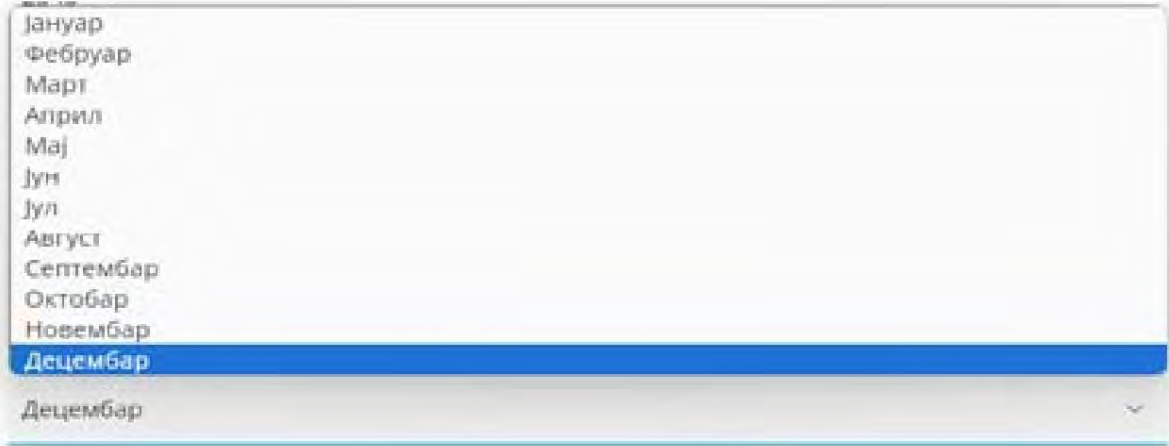


Image No. 59 – Selection of tax period – month for which data is entered

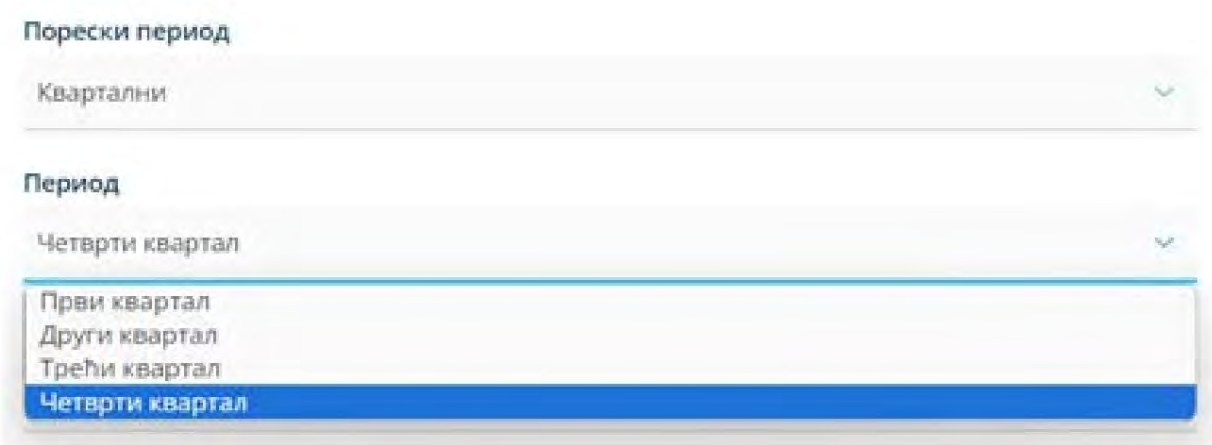


Image No. 60 – Selection of tax period – quarter for which data is entered

5. **Status** – status information is automatically assigned depending on whether the recording (Figure 61), correction (Figure 62) or cancellation of the Individual VAT Record (Figure 63) has been performed.



Image No. 61 - Status "Recorded" of Individual VAT Records



Image No. 62 - Status "Corrected" of Individual VAT Records



Image No. 63 - Status "Cancelled" of Individual VAT Records

6. **Recording date** - the date when the Individual VAT Record was assigned a status, i.e. the correction was made in the Individual VAT Record with the status "Recorded" (Figure 64). This data is assigned automatically.



Figure No. 64 - Date of recording of individual VAT records

The user has access to a list of all document statuses (Figure 65).

Креирано	Статус	Статус изменен
22:34 02.01.2024	Евидентирано	22:34 02.01.2024
08:37 26.12.2023	Кориговано	22:34 02.01.2024
08:13 26.12.2023	Кориговано	08:37 26.12.2023

Image No. 65 - List of versions of the Individual VAT Record

7. **Turnover** – in this field, in the drop-down menu, the user selects the option – “Purchase” or “Delivery” depending on whether, from the perspective of the person entering data into the Individual VAT Records, it is a **purchase – with or without consideration (for which he is the tax debtor as the recipient)**, or a **delivery for consideration (for which he is the tax debtor as the person carrying out the turnover)**.

The recipient, as the tax debtor, selects the “Purchase” option in this field (Figure 66).

Image No. 66 – Selecting the “Purchase” option in the “Turnover” field

8. **Identifier of the person carrying out the transaction (TIN/TIN and PBKJS/Tax number of a foreign person)** - data on the person carrying out the transaction is entered, regardless of whether it is a domestic or foreign person (Figure 67). The tax number of a foreign person is the tax number assigned to the foreign person by the tax administration of the country in which the foreign person has its registered office, i.e. residence (it can also be a VAT number assigned to this person in another country).

Image No. 67 - Identifier of the person carrying out the transaction

9. **Document type** – The document type is selected based on which data is recorded in the Individual VAT Record, depending on whether data entry is made for a completed delivery or purchase.

For **purchases** for which the person to whom the supply was made is considered the tax debtor, the “Internal supply account” is selected. *foreign person* or “Other internal account” (Figure 68).

Image No. 68 - Procurement document type

10. **Document number** – enter the document number on the basis of which data is entered into the Individual VAT Records.

If data is entered based on turnover - **procurement**, the internal account number is entered (Figure 69).

Број документа

5678

Image No. 69 – Document number

11. **Document selection basis** (with the option: "Advance" or "Turnover") - this data is entered for both types of documents "Internal invoice for turnover of a foreign entity", or "Other internal invoice" (Figure 70), depending on whether the internal invoice is drawn up on the basis of a paid advance or a completed turnover (i.e. an increase in the basis after the completed turnover).

Основ одабира документа

Промет

Аванс

Промет

Figure No. 70 – Basis of document selection

12. **Basis for advance payment** – the number of the contract, offer, pro forma invoice (depending on the document on the basis of which the advance payment was made) and the like is stated, which unambiguously states for which goods or services the advance payment was made or the specific goods or services for which the advance payment was made on the basis of an oral agreement (Figure 71).

This data is recorded if the "Advance" option is selected as the basis for selecting the document.

Основ за авансно плаћање

Уговор бр. 893/1-5

Figure No. 71 – Basis for advance payment

13. **Date of collection / advance payment** – enter the date (from the calendar) when the advance was paid for future turnover - procurement (Figure 72).

This data is recorded if the "Advance" option is selected as the basis for selecting the document.

Датум наплате/плаћања аванса

05.10.2023



Image No. 72 – Advance payment date

14. **Description of turnover, base and calculated VAT at a rate of 20%** - relevant data for turnover taxable at a rate of 20% (Figure No. 73).

The determination of the tax base and calculation of VAT are carried out in accordance with the regulations governing VAT.

Data is entered manually in these fields.

Опис промета по стопи од 20%

Уградња столарије

Основица по стопи од 20%

700000,00

Обрачунати ПДВ по стопи од 20%

140000,00

Figure No. 73 - Data on turnover taxable at a rate of 20%

If an advance payment is made for the supply of goods or services for which the tax debtor is the recipient of the goods or services, VAT data is recorded by recording the amount of VAT based on the advance payment for the tax period in which the advance payment was made, and the amount of the difference between the amount of VAT for the supply of goods or services and the amount of VAT based on the advance payment for the tax period in which the supply was made, including the tax period in which the advance payment was made. When entering data based on the supply of goods or services, the total fee for the supply of goods or services is entered in the *Basis* field (without deduction for the amount of the basis based on the advance payment).

15. **Description of turnover, base and calculated VAT at the rate of 10%** - these fields contain relevant data for turnover taxable at the rate of 10% for which the tax debtor is the recipient of goods or services.

16. **Total calculated VAT** – this field contains information on the total VAT calculated by the tax debtor.
– recipient at a rate of 10% and 20% (Figure 74).

Укупно обрачунати ПДВ

140000,00

Figure No. 74 – Total calculated VAT

17. **Total amount of consideration/value** – in a situation where the recipient of the goods or services is a tax debtor in The total amount of the fee/value does not include the amount of VAT calculated as a tax debtor (Figure 75).

Укупан износ накнаде/вредности

700000,00

Figure No. 75 – Total fee/value

Регистрација документа

Платеж на данак на добавка (ДДВ)

Врста регистрације документа

Број Појединачне регистрације ПДВ	Статус
4799 - 00	Евидентирано
Година	Датум евидентирања
2023	09.01.2024
Порески период	Опак промета по стопи од 20%
Месечна	Укупан износ
Период	Основаца по стопи од 20%
Децембар	70000
Промет	Обрачунати ПДВ по стопи од 20%
140000	140000
Идентификатор лица које врши промет (ПИБ/ ПИБ и ДАЈС/ Порески број страног лица) *	Опак промета по стопи од 10%
101110000	
Тип документа	Основаца по стопи од 10%
Фактура	0.00
Број документа	Обрачунати ПДВ по стопи од 10%
5678	0.00
Основа за авансно плаћање	Укупно обрачунати ПДВ
	140000
Повезане авансне фактуре	Укупан износ накнаде/вредности
	700000
Датум исплате/плаћања аванса	

Копирај

Потпиши

Склади

Figure No. 76 - Example of recording data in the Individual VAT Record for turnover - purchase

An example of an Individual VAT record for the type of turnover – purchase is shown in the previous image (image no. 76).

3.5.4 Procedure for recording, correcting and cancelling VAT summary records and individual VAT records by September 1

During and after entering data, the user has the option to save the VAT Summary Record, i.e. Individual VAT records (after which it is marked *"In preparation"*):



Image No. 77 – "Save" option

After the VAT Summary Record or Individual VAT Record has been saved (i.e. marked *"In preparation"*), the following options are available:



Image no. 78 - "Log" option

By selecting the *"Record"* option (picture no. 78) to the VAT Summary Record, or to the Individual VAT Record the status *"Recorded"* is assigned.

If it is necessary to make corrections in the VAT Summary Records, or Individual VAT Records with this status, select the *"Correct"* option (picture no. 79).



Image No. 79 – "Correct" option

If you are entering data changes and want to cancel the changes, select the *"Cancel"* option (Figure 80). By selecting These options, Summary VAT records, or Individual VAT records, contain data before changes are made.



Image No. 80 – Selecting the "Cancel" option

If it is necessary to save the changes, the option *"Save correction"* is selected (Figure 81).



Image No. 81 – "Save correction" option

In the list of records (Figure 2 and Figure 26), the updated (new) version of the VAT Summary Record, or Individual VAT Record, is a document with the status *"Recorded"*, while the version of the record before the change has the status *"Corrected"*.

By selecting the *"Cancel"* option, the VAT Summary Record, or Individual VAT Record, is canceled (Figure 82). The *"Cancelled"* status is assigned to all versions (*"Recorded"*, *"Corrected"*) of the VAT Summary Record, or Individual VAT Record.



Image no. 82 - "Undo" option

3.6 User manual for electronic recording of VAT calculations

3.6.1 Introduction

SEF user accesses electronic VAT accounting by selecting the option "Individual VAT accounting" or "Summary VAT records" (image no. 1) in the main menu on the user interface.

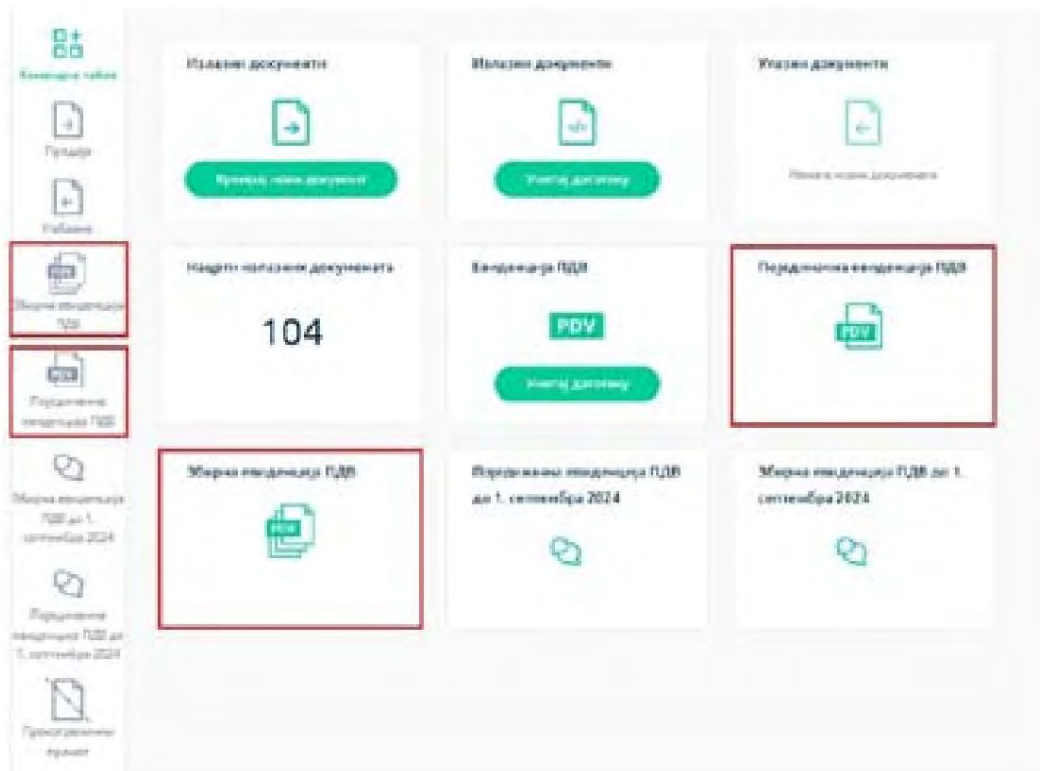


Image No. 1 - View of the Individual VAT Records and Summary VAT Records pages

3.6.2 VAT summary records

Data in the VAT Summary Records are reported collectively for all sales and other transactions in the tax period, except for those for which, in accordance with the ZEF, the obligation of individual electronic VAT recording is prescribed.

By selecting the "VAT Summary Records" option, a list of VAT Summary Records on SEF opens (Figure 2).

Збирна евиденција ПДВ

Плати, приноси

Додатни подаци о порезу ПДВ

Година

Датум od

22.07.2024

→

15.08.2024

Г

С

Број МПДВ евиденције ПДВ

Платица

Редни

Страна

Датум прихода пореза

1070410	107041	2024	Платица	15.08.2024
1070410	107041	2024	Платица	15.08.2024
1070410	107041	2024	Платица	15.08.2024

Figure No. 2 - List of VAT Summary Records

The VAT Summary Records list can be searched, or filtered, by:

1. The VAT Summary Record Number assigned during the first data entry (Figure 3).

4/41

 Ссылка на документ: [25.07.2014 - 10:00:04](#)
Печать

Image No. 3 - Search by VAT Summary Record Number

2. VAT Summary Records Status by selecting the "All Statuses" option (Figure 4). The VAT Summary Records Status can be:

- "Recorded" - this status is assigned after recording has been completed, i.e. by selecting the "Record" option in a document that is in the preparation process. i.e. "In preparation": - "Corrected" - if an

error was made when entering data into the VAT Summary Records (with the status "Recorded"), the correction is made using the "Correct" option. An updated (new) version of the records is a document with the status "Recorded", while the VAT Summary Records before the change has the status "Corrected":

- "Cancelled" – The VAT summary record has this status if it has been canceled (a situation when electronic recording of VAT calculations should not have been performed).



Image No. 4 - Search by VAT Summary Record status

2. Period, or the date of data recording (Figure 5) – it is possible to select the beginning and end of the period for which the search is being performed by selecting the start date and end date of the period from the calendar provided.



Image No. 5 - Search by period, i.e. date of data recording

For the purpose of entering data into a new VAT Summary Record, the user has the option "Add new Summary Record" available. VAT" (Figure 6).



Image no. 6 - Creating a new VAT Summary Record

Selecting this option opens a data entry form (Figure 7).

Figure No. 7 - Form for entering data into the VAT Summary Records

A unique record identifier is assigned when the button: record is selected. If there is a status change The unique identifier of the VAT records does not change (Figure 8).

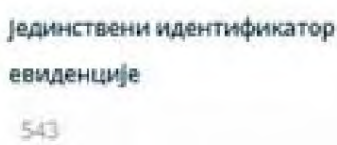


Figure 8 - Unique record identifier

The following data is entered into the data entry form: 1. **VAT Summary Record Number** (Figure 9) – this number is unique, and the user can edit the way it will be assigned. lity number. It is possible to search by this number (image no. 3) in the list of VAT Summary Records.



Figure No. 9 - VAT Summary Record Number

2. **Year** – the calendar year to which the tax period for which VAT calculations are recorded by entry belongs data into the VAT Summary Records (Figure 10).



Image No. 10 – Year

3. **Tax period** - tax period for which the user calculates VAT, submits a tax return and pays VAT - month or quarter (image no. 11).

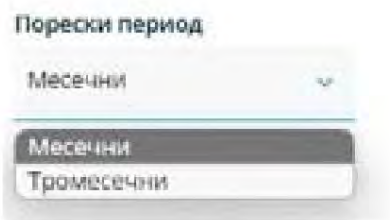


Figure No. 11 – Tax period

4. **Period** – in this field, a specific tax period is selected - month (picture no. 12) or quarter (picture no. 13) for which data is recorded in the VAT Summary Records.

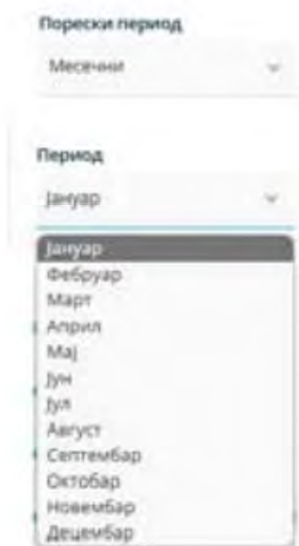


Image No. 12 - Selection of tax period, month for which data is entered

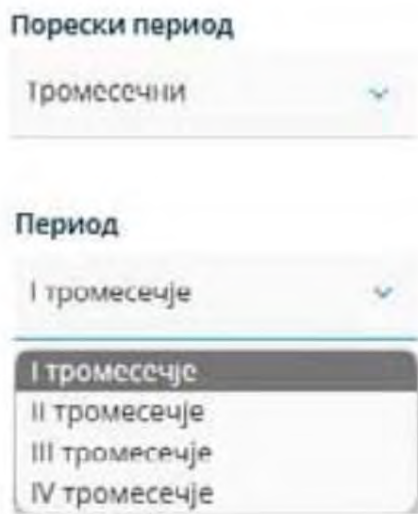


Figure 13 – Selection of tax period – quarter for which data is entered

5. **Status** – the status is automatically assigned depending on whether the recording has been performed (Figure 14), corrected (Figure 15) or cancellation of VAT Summary Records (Figure 16).



Image No. 14 - Status Registered



Image No. 15 - Status Corrected

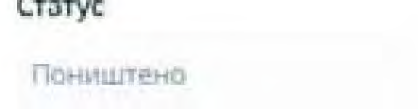


Image No. 16 - Status Canceled

The user has access to a list of document status versions (Figure 17). This list displays data related to versions of the VAT Summary Records according to changes in their status, namely: the date when the previous version of the VAT Summary Records was changed, i.e. assigned a status, the status after the (new) change, and the date of change of this status.

Листа верзије документа

Креирано	Статус	Статус измене
06:27 11.08.2024	Евидентирано	06:27 11.08.2024
06:22 11.08.2024	Кориговано	06:27 11.08.2024
05:59 11.08.2024	Кориговано	06:22 11.08.2024

Figure No. 17 - List of versions of the VAT Summary Record

6. **Recording date** – the date when the VAT Summary Record was assigned a status, i.e. a correction was made in the Summary Record. VAT records with the status "Recorded" (Figure 18). This data is assigned automatically

Датум евидентирања

11.08.2024

Figure No. 18 - Date of recording of VAT summary records

7. **Advance payment for turnover**

- **Advance payment for turnover at a rate of 20%** - data on the amount of the advance payment is entered, while data on the base and calculated VAT are displayed automatically (by applying the recalculated rate to the amount of the advance payment) for turnover at the general VAT rate (Figure 19).

Аванс за промет по стопи од 20%	Износ авансне уплате	Основица	Обрачунати ПДВ
	24000.00	20000.00	4000.00

Figure No. 19 – Entering data on the received advance payment and calculating VAT for sales at a rate of 20%

- **Advance payment for turnover at a rate of 10%** - this field records data on the amount of the advance payment, while data on the base and calculated VAT are displayed automatically (by applying the recalculated rate to the amount of the advance payment) for turnover at a special VAT rate (Figure 20)

Аванс за промет по стопи од 10%	Износ авансне уплате	Основица	Обрачунати ПДВ
	22000.00	20000.00	2000.00

Image No. 20 – Entering data on the received advance payment and calculating VAT for sales at a rate of 10%

8. **Trade for a fee**

- **Turnover at a rate of 20%** - data on the amount of the base and the calculated VAT is entered (Figure 21).

Промет по стопи од 20%	Основица	Обрачунати ПДВ
	30000.00	6000.00

Figure 21 – Entering data related to turnover with a fee of 20%

The determination of the VAT base and calculation of VAT is carried out in accordance with the regulations governing VAT. If the transaction was preceded by an advance payment (in the same or a different tax period), the Calculated VAT field includes the amount of the difference between the VAT calculated on the transaction fee and the VAT based on the advance payment, while the Base field includes the total fee for the transaction (without deduction for the amount of the base based on the advance payment).

- **Turnover at a rate of 10%** - data on the amount of the base and the calculated VAT is entered (Figure 22).

Промет по стопи од 10%	Основица	Обрачунати ПДВ
	10000.00	1000.00

Figure No. 22 – Entering data related to turnover with a fee at a rate of 10

If the transaction was preceded by an advance payment (in the same or different tax period), the Calculated VAT field includes the amount of the difference between the VAT calculated on the transaction fee and the VAT based on the advance payment, while the Base field includes the total fee for the transaction (without deduction for the amount of the base based on the advance payment). Accurate data on the base, calculated

VAT and the total amount in the fields relating to transactions at a rate of 20% and the turnover at the rate of 10% is calculated and entered by the user independently (automatic calculation is disabled).

9. Free traffic

- **Turnover at a rate of 20%** - enter data on the tax base and calculated VAT at a rate of 20% (Figure 23).

Промет по стопи од 20%	Основаца	Обрачунати ПДВ
	5000,00	1000,00

Figure No. 23 – Turnover without fee at a rate of 20%

- **Turnover at a rate of 10%** - data on the tax base is entered, while data on the calculated VAT is entered at a special rate. tax rate is automatically displayed (Figure 24)

Промет по стопи од 10%	Основаца	Обрачунати ПДВ
	3000,00	300,00

Figure No. 24 – Turnover without fee at a rate of 10%

10. Special taxation procedures

- Tourist services

- Turnover at a rate of 20% - enter data on the amount of the base and calculated VAT, as well as the base for the advance and the calculation. VAT on advance payments related to tourist services (Figure 25)

Туристичке услуги		
Основаца за промет по стопи од 20%	Обрачунати ПДВ за промет по стопи од 20%	Основаца - аванс по стопи од 20%
20000,00	4000,00	10000,00
Обрачунати ПДВ - аванс по стопи од 20%		
2000,00		

Image No. 25 - Data entry related to tourist services at a rate of 20%

- Used goods, works of art, collectibles and antiques

- **Turnover at a rate of 20%** - data on the amount of the base and calculated VAT, as well as the base on the advance and calculated VAT on the advance for turnover at the general VAT rate, which relate to second-hand goods, works of art, collector's items and antiques, is entered.

- **Turnover at a rate of 10%** - data on the amount of the base and calculated VAT, as well as the base on the advance and calculated VAT on the advance for turnover at a special VAT rate, which relate to second-hand goods, works of art, collector's items and antiques (Figure 26) is entered.

Половна добра, уметничка дела, колекционарска добра и антиквитети		
Основаца за промет по стопи од 20%	Обрачунати ПДВ за промет по стопи од 20%	Основаца за промет по стопи од 10%
Обрачунати ПДВ за промет по стопи од 10%	Основаца - аванс по стопи од 20%	Обрачунати ПДВ - аванс по стопи од 20%
Основаца - аванс по стопи од 10%	Обрачунати ПДВ - аванс по стопи од 10%	

Image No. 26 - Data entry related to second-hand goods, works of art, collectibles and antiques

11. Increase/decrease in the base, i.e. VAT - tax debtor supplier**- Increase in the base, i.e. VAT -**

Turnover at a rate of 20% - data on the amounts by which VAT has been increased based on turnover at the general rate is entered. VAT from previous tax periods and the tax period for which the VAT Summary Records are being recorded

- Turnover at a rate of 10% - data is entered on the amounts by which VAT has been increased based on turnover at a special VAT rate from previous tax periods and the tax period for which the recording is made in the VAT Summary Records (Figure 27)

Повећање основице, односно ПДВ

Повећање основице за промет по стопи од 20%	Повећање ПДВ за промет по стопи од 20%	Повећање основице за промет по стопи од 10%
<input type="text"/>	<input type="text"/>	<input type="text"/>
Повећање ПДВ за промет по стопи од 10%		
<input type="text"/>		

Figure No. 27 – Entering data related to the increase in the base, i.e. VAT – tax debtor supplier

- Reduction of the base, i.e. VAT

- Turnover at a rate of 20% - data is entered on the amounts by which VAT has been reduced based on turnover and advances at the general VAT rate from previous tax periods and the tax period for which the VAT Summary Records are recorded.

- Turnover at a rate of 10% - data is entered on the amounts by which VAT has been reduced based on turnover and advances at the special VAT rate from previous tax periods and the tax period for which the VAT Summary Records are recorded (Figure 28).

Смањење основице, односно ПДВ

Смањење основице за промет по стопи од 20%	Смањење ПДВ за промет по стопи од 20%	Смањење основице за промет по стопи од 10%
<input type="text"/>	<input type="text"/>	<input type="text"/>
Смањење ПДВ за промет по стопи од 10%	Смањење основице - аванс по стопи од 20%	Смањење ПДВ - аванс по стопи од 20%
<input type="text"/>	<input type="text"/>	<input type="text"/>
Смањење основице - аванс по стопи од 10%	Смањење ПДВ - аванс по стопи од 10%	
<input type="text"/>	<input type="text"/>	

Figure No. 28 – Entering data related to the increase in the base, i.e. VAT – tax debtor recipient

12. Increase/decrease in the base, i.e. VAT - tax debtor recipient**Increase in the base, i.e. VAT -**

Turnover at a rate of 20% - enter data on the amounts by which VAT has been increased based on turnover at the general rate VAT from previous tax periods and the tax period for which the VAT Summary Records are being recorded

- Turnover at a rate of 10% - data is entered on the amounts by which VAT has been increased based on turnover at a special VAT rate from previous tax periods and the tax period for which the recording is made in the VAT Summary Records (Figure 29)

Повећање основице, односно ПДВ

Повећање основице за промет по стопи од 20%	Повећање ПДВ за промет по стопи од 20%	Повећање основице за промет по стопи од 10%
<input type="text"/>	<input type="text"/>	<input type="text"/>
Повећање ПДВ за промет по стопи од 10%		
<input type="text"/>		

Figure No. 29 – Entering data related to the increase in the base, i.e. VAT – tax debtor recipient

- Reduction of the base, i.e. VAT

- **Turnover at a rate of 20%** - data is entered on the amounts by which VAT has been reduced based on turnover and advances at the general VAT rate from previous tax periods and the tax period for which the records are kept in the VAT Summary Records. - **Turnover at a rate of 10%** - data is entered on the amounts by which VAT has been reduced based on turnover and advances at the special VAT rate from previous tax periods and the tax period for which the records are kept in the VAT Summary Records (Figure 30).

Смещение основице, односно ПДВ		
Смещение основице за промет по стопи од 20%	Смещение ПДВ за промет по стопи од 20%	Смещение основице за промет по стопи од 10%
<input type="text"/>	<input type="text"/>	<input type="text"/>
Смещение ПДВ за промет по стопи од 10%	Смещение основице - аванс по стопи од 20%	Смещение ПДВ - аванс по стопи од 20%
<input type="text"/>	<input type="text"/>	<input type="text"/>
Смещение основице - аванс по стопи од 10%	Смещение ПДВ - аванс по стопи од 10%	
<input type="text"/>	<input type="text"/>	

Figure No. 30 – Entering data related to the reduction of the tax base, i.e. VAT – tax debtor recipient

13. Reversal – tax debtor supplier

- Increase in the base, i.e. VAT

Turnover at a rate of 20% - data is entered on the amounts by which VAT has been increased based on turnover at the general VAT rate from previous tax periods and the tax period for which the VAT Summary Records are being kept

- **Turnover at a rate of 10%** - data is entered on the amounts by which VAT has been increased based on turnover at a special VAT rate from previous tax periods and the tax period for which the records are kept in the VAT Summary Records (Figure 31)

Повећање основице, односно ПДВ		
Повећање основице по стопи од 20%	Повећање ПДВ по стопи од 20%	Повећање основице по стопи од 10%
<input type="text"/>	<input type="text"/>	<input type="text"/>
Повећање ПДВ по стопи од 10%		
<input type="text"/>		

Figure No. 31 – Entering data related to the reversal on the basis of which the base, i.e. VAT, is increased

Reduction of the base, i.e. VAT

- **Turnover at a rate of 20%** - data is entered on the amounts by which VAT has been reduced based on turnover and advances at the general VAT rate from previous tax periods and the tax period for which the VAT Summary Records are recorded.

- **Turnover at a rate of 10%** - data is entered on the amounts by which VAT has been reduced based on turnover and advances at the special VAT rate from previous tax periods and the tax period for which the VAT Summary Records are recorded (Figure 32).

Смещение основице, односно ПДВ		
Смещение основице за промет по стопи од 20%	Смещение ПДВ за промет по стопи од 20%	Смещение основице за промет по стопи од 10%
<input type="text"/>	<input type="text"/>	<input type="text"/>
Смещение ПДВ за промет по стопи од 10%	Смещение основице - аванс по стопи од 20%	Смещение ПДВ - аванс по стопи од 20%
<input type="text"/>	<input type="text"/>	<input type="text"/>
Смещение основице - аванс по стопи од 10%	Смещение ПДВ - аванс по стопи од 10%	
<input type="text"/>	<input type="text"/>	

Figure No. 32 – Entering data related to reversals on the basis of which the tax base, i.e. VAT, is reduced

14. Reversal – recipient tax debtor**- Increase in the base, i.e. VAT**

Turnover at a rate of 20% - data is entered on the amounts by which VAT has been increased based on turnover at the general VAT rate. from previous tax periods and the tax period for which the VAT Summary Records are being kept

- Turnover at a rate of 10% - data is entered on the amounts by which VAT has been increased based on turnover at a special VAT rate from previous tax periods and the tax period for which the records are kept in the VAT Summary Records (Figure 33)

Повећање основице, односно ПДВ		
Повећање основице по стопи од 20%	Повећање ПДВ по стопи од 20%	Повећање основице по стопи од 10%
<input type="text"/>	<input type="text"/>	<input type="text"/>
Повећање ПДВ по стопи од 10%		
<input type="text"/>		

Figure No. 33 – Entering data related to the reversal on the basis of which the base, i.e. VAT, is increased

- Reduction of the base, i.e. VAT

- Turnover at a rate of 20% - data is entered on the amounts by which VAT has been reduced based on turnover and advances at the general VAT rate from previous tax periods and the tax period for which the VAT Summary Records are recorded. **- Turnover at a rate of 10%** - data is entered on the amounts by which VAT has been reduced based on turnover and advances at the special VAT rate from previous tax periods and the tax period for which the VAT Summary Records are recorded (Figure 34).

Смањење основице, односно ПДВ					
Смањење основице за промет по стопи од 20%	Смањење ПДВ за промет по стопи од 20%	Смањење основице за промет по стопи од 10%			
<input type="text"/>	<input type="text"/>	<input type="text"/>			
Смањење ПДВ за промет по стопи од 10%	Смањење основице - аванс по стопи од 20%	Смањење ПДВ - аванс по стопи од 20%			
<input type="text"/>	<input type="text"/>	<input type="text"/>			
Смањење основице - аванс по стопи од 10%	Смањење ПДВ - аванс по стопи од 10%				
<input type="text"/>	<input type="text"/>				

Figure 34 – Entering data related to reversals that result in a reduction in the tax base, i.e. VAT

3.6.3 Individual records

In principle, the Individual VAT Record contains data on turnover at the rate of 20%, turnover at the rate of 10%, total calculated VAT and total amount of fee/value expressed in a single document (which may contain one or more items). The SEF user, a tax debtor, is not obliged to create an Individual VAT Record for a tax period if he did not carry out transactions for which there is an obligation to record data in the Individual VAT Record in that tax period.

By selecting the option "Individual VAT records" a list of created Individual VAT records on SEF opens (Figure 35).



Broj pojedinačne evidencije PDV	Period	Status	Broj dokumenta	Datum promjene statusa	Tip dokumenta	PDV
231	januar	In preparation	doc num	12.08.2024	Faktura	80.00
542215452	januar	Submitted	45645645	01.08.2024	Faktura	20.00
54221546	januar	In preparation	dfgdfg	01.08.2024	Faktura	20.00
54221545	januar	Recorded	dfgdfg	09.08.2024	Faktura	20.00

Figure No. 35 – List of Individual VAT Records

The list of Individual VAT records can be searched, or filtered, by:

1. **The Individual VAT Record Number** assigned when it was created (Figure 36).



Broj pojedinačne evidencije PDV	Period	Status	Broj dokumenta	Datum promjene statusa	Tip dokumenta	PDV
231	januar	In preparation	doc num	12.08.2024	Faktura	80.00
542215452	januar	Submitted	45645645	01.08.2024	Faktura	20.00
54221546	januar	In preparation	dfgdfg	01.08.2024	Faktura	20.00
54221545	januar	Recorded	dfgdfg	09.08.2024	Faktura	20.00

Image No. 36 - Search by Individual VAT Record Number

2. **The type of document** on the basis of which data is entered into the Individual VAT Records (Figure 37).



Broj pojedinačne evidencije PDV	Period	Status	Broj dokumenta	Datum promjene statusa	Tip dokumenta	PDV
231	januar	In preparation	doc num	12.08.2024	Faktura	80.00
542215452	januar	Submitted	45645645	01.08.2024	Faktura	20.00
54221546	januar	In preparation	dfgdfg	01.08.2024	Faktura	20.00
54221545	januar	Recorded	dfgdfg	09.08.2024	Faktura	20.00

Image No. 37 – Search by document type

3. **Individual VAT record status** by selecting the "All statuses" option (Figure 38). Individual record status VAT amounts can be:

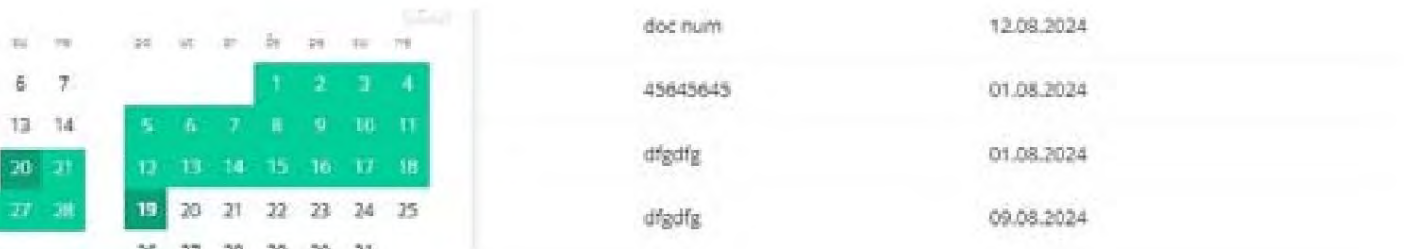
 - "Recorded" - this status is assigned after recording has been completed, i.e. by selecting the "Record" option in a document that is in the preparation process, i.e. "In preparation";
 - "Corrected" - If an error was made when entering data into the Individual VAT Record (with the status "Recorded"), the correction is made using the "Correct" option. The updated (new) version of the Individual VAT Record is a document with the status "Recorded", while the version of the record before the change has the status "Corrected";
 - "Cancelled" – An individual VAT record has this status if it has been canceled (a situation when no electronic recording of VAT calculations should have been carried out).



Broj pojedinačne evidencije PDV	Period	Status	Broj dokumenta	Datum promjene statusa	Tip dokumenta	PDV
231	januar	In preparation	doc num	12.08.2024	Faktura	80.00
542215452	januar	Submitted	45645645	01.08.2024	Faktura	20.00
54221546	januar	In preparation	dfgdfg	01.08.2024	Faktura	20.00
54221545	januar	Recorded	dfgdfg	09.08.2024	Faktura	20.00

Figure 38 – Search by status of Individual VAT records

4. **Period**, or date of data recording (Figure 39) – it is possible to select the beginning and end of the period for which the search is performed by selecting the start date and end date of the period from the calendar provided.



doc num	Date
12.08.2024	12.08.2024
45645645	01.08.2024
dfgdfg	01.08.2024
dfgdfg	09.08.2024

Image No. 39 – Search by period, i.e. date of data recording

For the purpose of entering data into a new Individual VAT record, the user has the option *"Add new Individual VAT record"*.



Image No. 40 - Creating a new Individual VAT Record

For the purpose of uploading a new Individual VAT record via JSON format, the user has the option "Learn-that file" (picture no. 41).



Image No. 41 - Creating a new Individual VAT Record by uploading a JSON file

A business rule has been introduced that prevents the cancellation of an Individual VAT Record if that Individual VAT Record is referenced by another Individual VAT Record that has not been canceled (e.g., it is impossible to cancel an Individual VAT Record for sales - document type invoice that references an Individual VAT Record for advance payment - document type advance invoice if the Individual VAT Record for advance payment - document type advance invoice has not been canceled). Below are

instructions for entering data for the taxpayer - the person who carries out the transaction (type of transaction - delivery) and for tax debtor - recipient (type of transaction - purchase).

3.6.3.1 Individual records of the company for sales - delivery

By selecting the option *"Add new Individual VAT Record"* (Figure 40), the data entry form opens (Figure 42).

The screenshot shows the data entry form for sales - delivery into the Individual VAT Register. The form is divided into several sections. On the left, there is a sidebar with icons for various functions: 'Dodaj novu pojedinačnu evidenciju PDV', 'Učitaj podatke', 'Izveštaji', 'Pregled', 'Upravljanje korisnicima', 'Upravljanje ulogama', 'Upravljanje pravima', 'Upravljanje postavkama', 'Upravljanje logovima', 'Upravljanje sigurnošću', 'Upravljanje sistemom', 'Upravljanje hardverom', 'Upravljanje softverom', 'Upravljanje mrežom', 'Upravljanje bezbednošću', 'Upravljanje zakonodavstvom', 'Upravljanje sudskom praksom', 'Upravljanje drugim dokumentima'. The main form area contains fields for 'Naziv', 'Period', 'Status', 'Vrednost dokumenta', 'Datum primanja statusa', 'Tip dokumenta', and 'PDV'. Below these fields, there are sections for 'Podaci o poslovanju' (Business data) and 'Podaci o transakciji' (Transaction data). The 'Podaci o poslovanju' section includes fields for 'Vrednost dokumenta', 'Datum primanja statusa', 'Tip dokumenta', and 'PDV'. The 'Podaci o transakciji' section includes fields for 'Vrednost dokumenta', 'Datum primanja statusa', 'Tip dokumenta', and 'PDV'. At the bottom right, there are buttons for 'Učitaj podatke' and 'Dodaj novu pojedinačnu evidenciju PDV'.

Image No. 42 - Form for entering data for sales - delivery into the Individual VAT Register

A **unique record identifier** is assigned when the button: record is selected. If there is a status change The unique identifier of the VAT records does not change.

The following data is entered in the data entry form:

1. **Individual VAT Record Number** – this number is unique, and the user can edit the way in which the number will be assigned (Figure 43). This number can be used to search (Figure 36) in the list of Individual VAT Records.

A screenshot of a web form field. The label above the input is "Број Појединачне евиденције ПДВ *". The input field contains the number "2351".

Figure No. 43 - Individual VAT Record Number

2. **Year** – the calendar year to which the tax period for which VAT calculations are recorded belongs by entering data into the Individual VAT Record (Figure 44). It is not possible to enter a year before 2022.

A screenshot of a web form field. The label above the input is "Година *". The input field is empty.

Figure No. 44 - Year for which data is recorded

3. **Tax period** - tax period for which the user calculates VAT, submits a tax return and pays VAT - month or trimester (Figure 45).

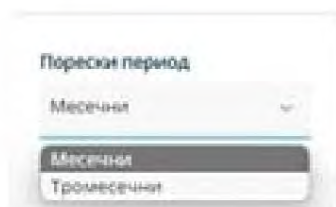
A screenshot of a web form field. The label above the dropdown is "Порески период". The dropdown menu is open, showing three options: "Месечни", "Месечна", and "Тримесечни".

Figure No. 45 – Tax period

4. **Period** – in this field, a specific tax period is selected - month (Figure 46) or quarter (Figure 47) in the year for which data is recorded in the Individual VAT Records.

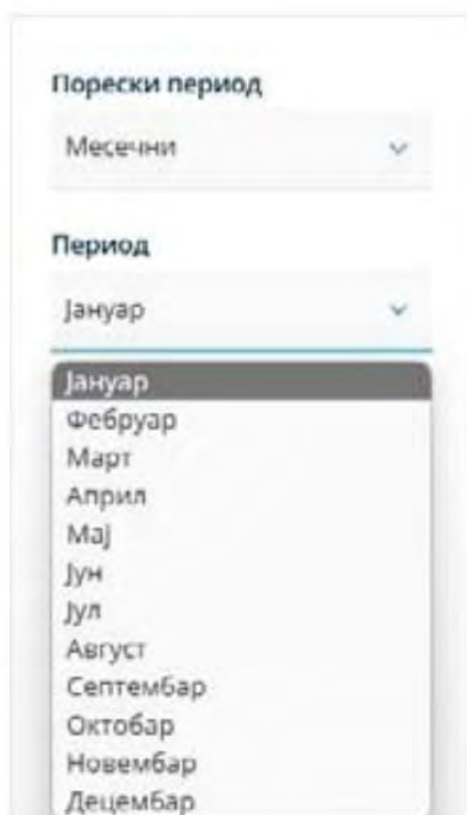
A screenshot of a web form field. The label above the dropdown is "Период". The dropdown menu is open, showing a list of months: "Јануар", "Фебруар", "Март", "Април", "Мај", "Јун", "Јул", "Август", "Септембар", "Октобар", "Новембар", and "Децембар".

Image No. 46 – Selection of tax period – month for which data is entered

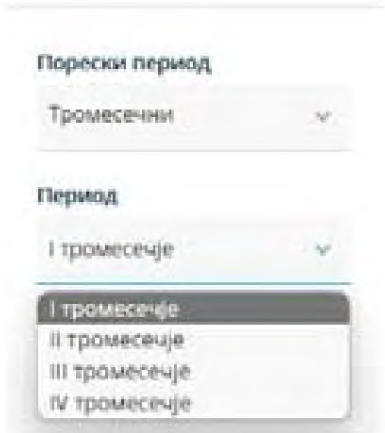


Figure No. 47 – Selection of tax period – quarter for which data is entered

5. **Status** – status information is automatically assigned depending on whether the recording (Figure 48), correction (Figure 49) or cancellation of the Individual VAT Record (Figure 50) has been performed.



Image No. 48 - Status "Recorded" of Individual VAT Records



Image No. 49 - Status Corrected Individual Records



Image No. 50 - Status "Cancelled" of Individual VAT Records

6. **Registration date** - the date when the Individual VAT registration was assigned a status, i.e. a correction was made in Individual VAT records with the status "Recorded" (Figure 51). This data is assigned automatically.



Figure No. 51 - Date of recording of individual VAT records

The user has access to a list of all document statuses (Figure 52).

Порески евиденција ГДВ > Деталн Порески евиденција ГДВ

Листа верзија документа

Креирано	Статус	Статус измињен
08:39 19.08.2024	Евидентирано	08:39 19.08.2024
08:39 19.08.2024	Кориговано	08:39 19.08.2024
08:39 19.08.2024	Кориговано	08:39 19.08.2024

Figure No. 52 - List of versions of the Individual VAT Record

7. **Turnover** – in this field, in the drop-down menu, the user selects the option – “Purchase” or “Delivery” depending on the fact- It is not clear whether, from the perspective of the person entering data into the Individual VAT Records, it is a purchase or delivery.

When creating an Individual VAT Record for a supply for which the person carrying out the supply is the tax debtor, in this In the field, select the "Delivery" option (picture no. 53).

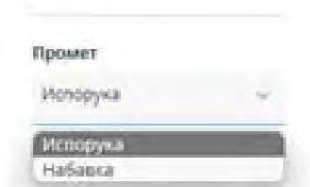


Image No. 53 – Selecting the "Delivery" option in the "Transaction" field

8. **Identifier of the person to whom the transaction is carried out (TIN/TIN and JBKJS/Tax number of a foreign person)** - enter the TIN, or TIN and JBKJS of the buyer, or the person to whom the transaction is carried out for whom there is an obligation to record in the Individual VAT Records (Figure 54).

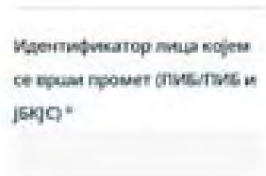


Image No. 54 - Identifier of the person to whom the transaction is made

9. **Document number** – enter the document number based on which data is entered into the Individual VAT Records. If data is entered based on turnover – delivery, enter the number of the invoice, reduction document, increase document or advance invoice issued outside the SEF (Figure 56).



Image No. 55 – Document number

10. **Document type** – Select the type of document on the basis of which data is recorded in the Individual VAT Record, depending on whether the data entry is made for a completed delivery or a purchase. For deliveries for which the person carrying out the transaction is considered the tax debtor, select one of the following document types from the drop-down list: "Invoice", "Reduction Document", "Increase Document" or "Advance Invoice" (Figure 55).

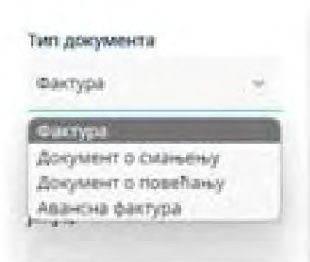


Image No. 56 – Delivery document type

11. **Total calculated VAT** – An automatic sum is made from all fields related to calculated VAT (Figure 57).

Укупно обрачунати ПДВ: 8.000,00

Figure No. 57 – Total calculated VAT

Document type – Invoice 1.

In the fields of the unit **Turnover at a rate of 20%-S20, except for PDV-RS-OBJ, the description of the turnover, the base and the calculated VAT at a rate of 20%** are entered, i.e. relevant data relating to turnover at a tax rate of 20%, except for the first transfer of the right to dispose of newly constructed buildings, economically divisible units within

of those facilities, as well as ownership shares in newly constructed buildings or economically divisible units within those facilities (Figure 58).

Промет по стопи од 20% S20, осим PDV-RS-OBJ

Опис

Основица

Обрачунајте ПДВ

Figure No. 58 – Turnover at a rate of 20%-S20, excluding VAT-RS-OBJ

If an advance payment is made for the supply of goods or services (in the same or a different tax period), data on the calculated VAT is recorded in such a way that for the tax period in which the advance payment is made, the amount of VAT based on the advance payment is recorded, and for the tax period in which the supply was made, including the tax period in which the advance payment was received, the amount of the difference between the amount of VAT for the supply of goods or services and the amount of VAT based on the advance payment. When entering data based on the supply of goods or services, the total fee for the supply of goods or services is entered in the Basis field (without deduction for the amount of the basis based on the advance payment).

2. In the fields of the unit **Turnover at a rate of 10%-S10, except for PDV-RS-OBJ**, the **description of the turnover, the base and the calculated VAT at a rate of 10%** are entered, i.e. relevant data relating to turnover at a tax rate of 10%, except for the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects, as well as ownership shares in newly constructed construction objects or economically divisible units within those objects. (Figure 59).

Промет по стопи од 10% S10, осим PDV-RS-OBJ

Опис

Основица

Обрачунајте ПДВ

Figure No. 59 – Turnover at a rate of 10%-S10, excluding VAT-RS-OBJ

3. In the fields of the unit **Turnover at a rate of 20% - S20-PDV-RS-OBJ**, enter the **description of turnover, base and calculated VAT at a rate of 20%**, i.e. relevant data related to the First Transfer of the Right to Dispose of Newly Constructed Buildings, Economically Divisible Units within Those Buildings, as well as Ownership Shares in Newly Constructed Buildings or Economically Divisible Units within Those Buildings, which are Taxed at a Tax Rate of 20% (Figure 59a).

Промет по стопи од 20% S20-PDV-RS-OBJ

Опис

Основица

Обрачунајте ПДВ

Figure 59a - Turnover at a rate of 20%-S20-PDV-RS-OBJ

4. In the fields of the unit **Turnover at a rate of 10% - S10-PDV-RS-OBJ**, enter the **description of turnover, base and calculated VAT at a rate of 10%**, i.e. relevant data relating to the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects, as well as ownership shares in newly constructed construction objects or economically divisible units within those objects, which are taxed at a tax rate of 10%. (Figure 59b).

Figure 59b - Turnover at a rate of 10%-S10-PDV-RS-OBJ

5. In the fields of the unit **Turnover without fee at a rate of 20%-S20-PDV-RS-OBJ**, enter the **description of turnover, base and calculated VAT at a rate of 20%**, i.e. relevant data relating to the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects, as well as ownership shares in newly constructed construction objects or economically divisible units within those objects, without fee, which is taxed at a tax rate of 20%. (Figure 59c).

Image no. 59c - Sales without fees at a rate of 20%-S20-PDV-RS-OBJ

6. In the fields of the unit **Turnover without fee at a rate of 10%-S10-PDV-RS-OBJ**, enter the **description of turnover, base and calculated VAT at a rate of 10%**, i.e. relevant data relating to the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects, as well as ownership shares in newly constructed construction objects or economically divisible units within those objects, without fee, which is taxed at a tax rate of 10% (Figure 59g).

Image no. 59g - Sales without fees at a rate of 10%-S10-PDV-RS-OBJ

7. **Related invoices** – by entering the number of the related advance invoice in the field "Number of related advance invoice SEF" a corresponding link is generated to the Individual VAT record relating to that advance invoice if the Individual VAT record has been created. If an individual VAT record has not been created for the related advance invoice, the number of the related advance invoice must be entered in the field "Number of related advance invoice outside SEF" (Figure 60).

Multiple related advance invoices can be entered.

Image No. 60 - Related advance invoices

Document type – Reduction document

The items displayed when selecting the “Invoice” or “Time period” option in the “Related invoice” drop-down list are as follows:

1. In the fields of the unit **Turnover at a rate of 20%-S20, except for PDV-RS-OBJ**, enter the **description of the turnover, the base and the calculated VAT at a rate of 20%**, i.e. relevant data relating to turnover at a tax rate of 20%, except for the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects, as well as ownership shares in newly constructed construction objects or economically divisible units within those objects (Figure 61).

Figure No. 61 – Turnover at a rate of 20%-S20, excluding VAT-RS-OBJ

2. In the fields of the unit **Turnover at a rate of 10%-S10, except for PDV-RS-OBJ**, the **description of the turnover, the base and the calculated VAT at a rate of 10%** are entered, i.e. relevant data relating to turnover at a tax rate of 10%, except for the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects, as well as ownership shares in newly constructed construction objects or economically divisible units within those objects. (Figure 62).

Промет по стави од 10%-S10, осим PDV-RS-OBJ

Опис

Основица

Обрачунасти ПДВ

Figure No. 62 – Turnover at a rate of 10%-S10, excluding VAT-RS-OBJ

3. In the fields of the unit **Turnover at a rate of 20% - S20-PDV-RS-OBJ**, enter the **description of turnover, base and calculated VAT at a rate of 20%**, i.e. relevant data related to the First Transfer of the Right to Dispose of Newly Constructed Buildings, Economically Divisible Units within Those Buildings, as well as Ownership Shares in Newly Constructed Buildings or Economically Divisible Units within Those Buildings, which are Taxed at a Tax Rate of 20% (Figure 62a).

Промет по стави од 20% - S20-PDV-RS-OBJ

Опис

Основица

Обрачунасти ПДВ

Image no. 62a - Turnover at the rate of 20%-S20-VAT-RS-OBJ

4. In the fields of the unit **Turnover at a rate of 10% - S10-PDV-RS-OBJ**, enter the **description of turnover, base and calculated VAT at a rate of 10%**, i.e. relevant data relating to the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects, as well as ownership shares in newly constructed construction objects or economically divisible units within those objects, which are taxed at a tax rate of 10%. (Figure 62b).

Промет по стави од 10%-S10-PDV-RS-OBJ

Опис

Основица

Обрачунасти ПДВ

Figure No. 62b - Turnover at a rate of 10%-S10-PDV-RS-OBJ

5. **Linked invoices** – by entering the number of the linked invoice in the field *"Linked invoice number SEF"* a corresponding link is generated to the Individual VAT record that relates to that invoice if the Individual VAT record has been created. If an individual VAT record has not been created for the linked invoice, the number of the linked invoice must be entered in the field *"Linked invoice number outside SEF"* (Figure 63). Only one linked invoice can be entered.

Image No. 63 - Related invoices

By entering the number of the linked advance invoice in the field "*Number of linked advance invoice SEF*" a corresponding link is generated to the Individual VAT record that relates to that advance invoice if the Individual VAT record has been created. If an individual VAT record has not been created for the linked advance invoice, the number of the linked advance invoice must be entered in the field "*Number of linked advance invoice outside SEF*" (Figure 64). Only one linked advance invoice can be entered.

If the "Advance invoice" option is selected in the "Related invoice" drop-down list, the positions that are identical to the positions listed in the "Document type – Advance invoice" subheading are displayed, which are the following: Advance for turnover at a rate of 20%-S20, except PDV-RS-OBJ (Figure 70); Advance for turnover at a rate of 10%-S10, except PDV-RS-OBJ (Figure 71); Advance for turnover at a rate of 20%-S20-PDV-RS-OBJ (Figure 71a), Advance for turnover at a rate of 10%-S10-PDV-RS-OBJ (Figure 71b). The description of the positions is identical to the description given in the "Document type – Advance invoice" subheading.

Image No. 64 - Related advance invoice

If "*Time period*" is selected in the field containing the calendar, the start and end dates of the time period in which the invoices for the turnover to which the reduction document refers were issued are selected. Only invoices for the turnover carried out are taken into account, not advance invoices (Figure 65).

Image No. 65 - Entering the time period for linked invoices

Document type – Increase document

1. In the fields of the unit **Turnover at a rate of 20%-S20, except for PDV-RS-OBJ**, enter the **description of the turnover, the base and the calculated VAT at a rate of 20%**, i.e. relevant data relating to turnover at a tax rate of 20%, except for the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects, as well as ownership shares in newly constructed construction objects or economically divisible units within those objects (Figure 66).

Промет по стопи од 20%-S20, осим PDV-RS-OBJ

Опис

Основица

Обрачунати ПДВ

Figure No. 66 – Turnover at a rate of 20%-S20, excluding VAT-RS-OBJ

2. In the fields of the unit **Turnover at a rate of 10%-S10, except for PDV-RS-OBJ**, the **description of the turnover, the base and the calculated VAT at a rate of 10%** are entered, i.e. relevant data relating to turnover at a tax rate of 10%, except for the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects, as well as ownership shares in newly constructed construction objects or economically divisible units within those objects. (Figure 67).

Промет по стопи од 10%-S10, осим PDV-RS-OBJ

Опис

Основица

Обрачунати ПДВ

Figure No. 67 – Turnover at a rate of 10%-S10, excluding VAT-RS-OBJ

3. In the fields of the unit **Turnover at a rate of 20% - S20-PDV-RS-OBJ**, enter the **description of turnover, base and calculated VAT at a rate of 20%**, i.e. relevant data relating to the First Transfer of the Right to Dispose of Newly Constructed Buildings, Economically Divisible Units within Those Buildings, as well as Ownership Shares in Newly Constructed Buildings or Economically Divisible Units within Those Buildings, which are Taxed at a Tax Rate of 20% (Figure 67a).

Промет по ставу од 20%
S20-PDV-RS-OBJ

Опис

Основаца

Обрачунао ПДВ

Image no. 67a - Turnover at a rate of 20%-S20-VAT-RS-OBJ

4. In the fields of the unit **Turnover at a rate of 10% - S10-PDV-RS-OBJ**, enter the **description of turnover, base and calculated VAT at a rate of 10%**, i.e. relevant data relating to the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects, as well as ownership shares in newly constructed construction objects or economically divisible units within those objects, which are taxed at a tax rate of 10%. (Figure 67b).

Промет по ставу од 10%
S10-PDV-RS-OBJ

Опис

Основаца

Обрачунао ПДВ

Figure No. 67b - Turnover at a rate of 10%-S10-PDV-RS-OBJ

5. **Linked invoices** – by entering the number of the linked invoice in the field *"Linked invoice number SEF"* a corresponding link is generated to the Individual VAT record that relates to that invoice if the Individual VAT record has been created. If an individual VAT record has not been created for the linked invoice, the number of the linked invoice must be entered in the field *"Linked invoice number outside SEF"* (Figure 68). Only one linked invoice can be entered.

Повезана фактура

Фактура

Број повезане фактуре СЕФ

РС-1308-ар

Број повезане фактуре ван СЕФ-а

Додај

Image No. 68 - Related invoice

If *"Time period"* is selected in the field containing the calendar, the start and end dates of the time period in which the invoices for the turnover to which the reduction document refers were issued are selected. Only invoices for the turnover carried out are taken into account, not advance invoices (Figure 69).

Image No. 69 - Entering the time period for linked invoices

Document type – Advance invoice

1. In the fields of the unit **Advance for turnover at the rate of 20%-S20, except for PDV-RS-OBJ**, enter **the description of the advance for turnover, the base and the calculated VAT at the rate of 20%**, i.e. relevant data related to the advance for turnover at the tax rate of 20%, except for the advance for the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within these objects, as well as ownership shares in newly constructed construction objects or economically divisible units within these objects (Figure 70).

Image No. 70 - Advance payment for turnover at a rate of 20%-S20, excluding VAT-RS-OBJ

2. In the fields of the unit **Advance for turnover at a rate of 10%-S10, except for PDV-RS-OBJ**, enter **the description of the advance for turnover, the base and the calculated VAT at a rate of 10%**, i.e. relevant data related to the advance for turnover at a tax rate of 10%, except for the advance for the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects, as well as ownership shares in newly constructed construction objects or economically divisible units within those objects (Figure 71).

Image No. 71 - Advance payment for turnover at a rate of 10%-S10, excluding VAT-RS-OBJ

3. In the fields of the unit **Advance for turnover at a rate of 20%-S20-PDV-RS-OBJ**, enter **the description of the advance for turnover, the base and the calculated VAT at a rate of 20%**, i.e. relevant data relating to the advance for the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects, as well as ownership shares in newly constructed construction objects or economically divisible units within those objects, which is taxed at a tax rate of 20% (Figure 71a).



Image No. 71a - Advance for turnover at a rate of 20%-S20-PDV-RS-OBJ

4. In the fields of the unit **Advance for turnover at a rate of 10%-S10-PDV-RS-OBJ**, enter **the description of the advance for turnover, the base and the calculated VAT at a rate of 10%**, i.e. relevant data relating to the advance for the first transfer of the right of disposal of newly constructed construction objects, economically divisible units within those objects, as well as ownership shares in newly constructed construction objects or economically divisible units within those objects, which is taxed at a tax rate of 10%. (Figure 71b).



Image No. 71b - Advance for turnover at a rate of 10%-S10-PDV-RS-OBJ

5. **Basis for advance payment** – the number of the contract, offer, pro forma invoice (depending on the document on the basis of which the advance payment was made) and the like is stated, which unambiguously states for which goods or services the advance payment was made or the specific goods or services for which the advance payment was made on the basis of an oral agreement (Figure 72).

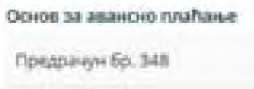


Figure No. 72 - Basis for advance payment

6. **Advance payment date** – enter the date when the advance payment for the future delivery was received (Figure 73). The field contains a calendar for choosing the advance payment date.

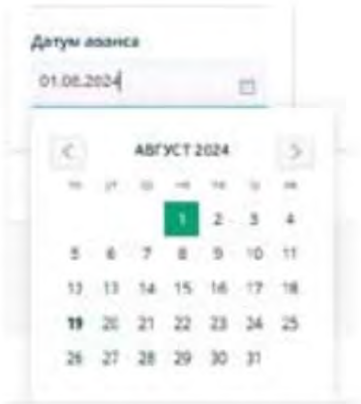


Image No. 73 - Advance payment date

3.6.3.2 Individual records of business entities for turnover – procurement

By selecting the option "Add new Individual VAT record" (picture no. 40), the data entry form opens (picture no.

42).

When creating an Individual Record related to a purchase, it is necessary to select the option in the "Turnover" field. "Procurement" (picture no. 74).

Image No. 74 - Form for entering data for sales - purchases into the Individual VAT Record

A **unique record identifier** is assigned when the button: record is selected. If there is a status change The unique identifier of the VAT records does not change. The

following data is entered in the data entry form:

1. **Individual VAT Record Number** – this number is unique, and the user can edit the way in which the number will be assigned (Figure 75). This number can be used to search (Figure 36) in the list of Individual VAT Records.

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Image No. 75 - Individual VAT Registration Number

2. **Year** – the calendar year to which the tax period for which VAT calculations are recorded by entry belongs data into the Individual VAT Records (Figure No. 76).

Година *

Figure No. 76 - Year for which data is recorded

3. **Tax period** - tax period for which the user calculates VAT, submits a tax return and pays VAT - month or quarter (image no. 77).



Figure No. 77 – Tax period

4. **Period** – in this field, a specific tax period is selected - month (Figure 78) or quarter (Figure 79) in the year for which data is recorded in the Individual VAT Records.

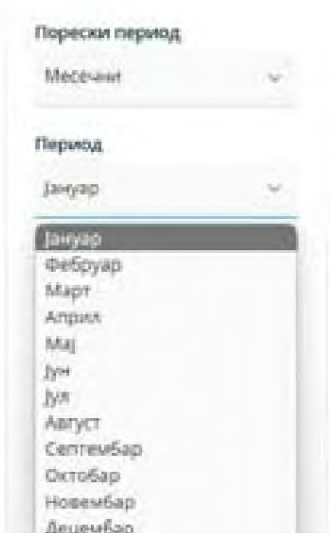


Image No. 78 – Selection of tax period – month for which data is entered

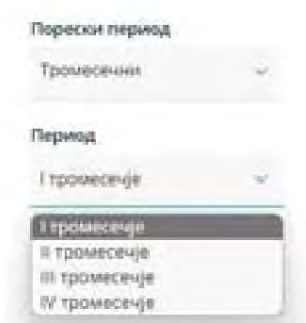


Image No. 79 – Selection of tax period – quarter for which data is entered

5. **Status** – status information is automatically assigned depending on whether the recording (Figure 80), correction (Figure 81) or cancellation of the Individual VAT Record (Figure 82) has been performed.



Image No. 80 - Status "Recorded" of Individual VAT Records



Image No. 81 - Status Corrected Individual Records



Image No. 82 - Status "Cancelled" of Individual VAT Records

6. **Registration date** - the date when the Individual VAT registration was assigned a status, i.e. a correction was made in Individual VAT records with the status "Recorded" (Figure 83). This data is assigned automatically.



Figure No. 83 - Date of recording of individual VAT records

The user has access to a list of all document statuses (Figure 84).

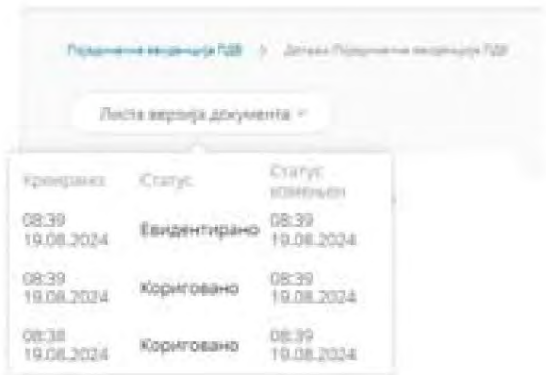


Image No. 84 - List of versions of the Individual VAT Record

7. **Turnover** – in this field, in the drop-down menu, the user selects the option – “Purchase” or “Delivery” depending on whether, from the perspective of the person entering data into the Individual VAT Record, it is a purchase or a delivery. The recipient, as a tax debtor, selects the option “Purchase” in this field (Figure 85).



Image No. 85 – Selecting the "Purchase" option in the "Turnover" field

8. **Identifier of the person carrying out the transaction** (TIN/TIN and PBKJS/Tax number of a foreign person) - enter information about the person carrying out the transaction, regardless of whether it is a domestic or foreign person (Figure 86). The tax number of a foreign person is the tax number assigned to the foreign person by the tax administration of the country in which the foreign person has its registered office, or residence (it can also be a VAT number assigned to this person in another country).



Image No. 86 - Identifier of the person carrying out the transaction

9. **Internal account number** – enter the document number on the basis of which data is entered into the Individual VAT Records (Figure 87).

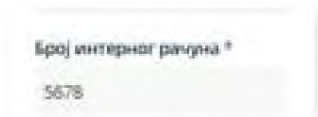


Image No. 87 - Internal account number

10. **Document type** – Select the type of document on the basis of which data is recorded in the Individual VAT Record, depending on whether the data entry is made for a completed delivery or a purchase. For purchases for which the person to whom the transaction was made is considered the tax debtor, select “Internal account - foreign person” or “Internal account - VAT taxpayer” (Figure 88).

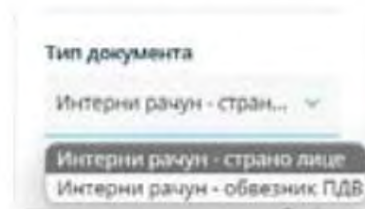


Image No. 88 - Procurement document type

11. **Document selection basis** (with the option: "Turnover" or "Advance" or "Increase" or "Decrease") - this data is entered for both types of documents "Internal invoice - foreign entity", or "Internal invoice - VAT payer" (Figure 89), depending on whether the internal invoice is drawn up on the basis of the turnover or the advance payment or the increase in the base after the turnover or the decrease in the base after the turnover.

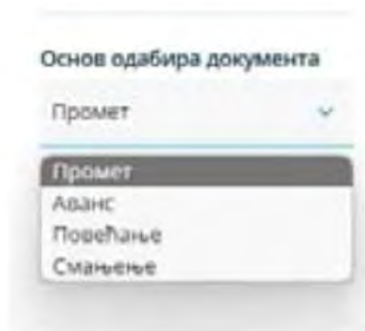


Image No. 89 - Document selection basis

12. **Total calculated VAT** – An automatic sum is made from all fields related to calculated VAT (Figure 89).



Figure No. 90 – Total calculated VAT

Document type – Internal account – foreign entity

Basis for document selection – Turnover

1. In the fields of the unit **Turnover at the rate of 20%-AE20, except for OBJ, the description of the turnover, the base and the calculated VAT at the rate of 20%** shall be entered, i.e. relevant data relating to turnover in accordance with Article 10, paragraph 2, items 1), 3), 4) and 5), subitem (2) and subitem (3) of the VAT Act in the part of turnover that does not relate to the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects and ownership shares in those goods, including turnover in accordance with Article 36b of the VAT Act, carried out by the VAT taxpayer, for which the tax debtor is the recipient, the VAT taxpayer. (Figure 91).

Промет по стопи од 20%-AE20, осим OBJ ?

Опис

Основица

Обрачунати ПДВ

Figure No. 91 - Turnover at a rate of 20%-AE20, except OBJ

2. In the fields of the unit **Turnover at a rate of 10%-AE10, except for OBJ**, the **description of the turnover, the base and the calculated VAT at a rate of 10%** shall be entered, i.e. relevant data relating to turnover in accordance with Article 10, paragraph 2, items 1), 3), 4) and 5), subitem (2) and subitem (3) of the VAT Act in the part of turnover that does not relate to the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects and ownership shares in those goods, carried out by the VAT payer, for which the tax debtor is the recipient, the VAT payer. (Figure 92).

Промет по стопи од 10%-AE10, осим OBJ ?

Опис

Основица

Обрачунати ПДВ

Figure No. 92 - Turnover at a rate of 10%-AE10, except OBJ

3. In the fields of the unit **Turnover at a rate of 20%-AE20-OBJ**, enter the **description of turnover, the base and the calculated VAT at a rate of 20%**, i.e. relevant data relating to the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects, as well as ownership shares in newly constructed construction objects or economically divisible units within those objects, at a tax rate of 20%, carried out by a foreign person who is not a VAT taxpayer in the Republic, for which the tax debtor is the recipient. (Figure 93).

Промет по стопи од 20%-AE20-OBJ

Опис

Основица

Обрачунаги ПДВ

Image no. 93 - Turnover at a rate of 20%-AE20-OBJ

4. In the fields of the unit **Turnover at a rate of 10%-AE10-OBJ**, enter **the description of the turnover, the base and the calculated VAT at a rate of 10%**, i.e. relevant data relating to turnover in accordance with Article 10, paragraph 2, items 2) and 5), subitem (1), as well as subitem (3) of the VAT Act in the part of turnover relating to the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects and ownership shares in those goods, carried out by the VAT taxpayer, for which the tax debtor is the recipient, the VAT taxpayer (Figure 94).

Промет по стопи од 10%-AE10-OBJ

Опис

Основица

Обрачунаги ПДВ

Image no. 94 - Turnover at a rate of 10%-AE10-OBJ

5. In the fields of the unit **Sales without fee at the rate of 20%-AE20**, except for OBJ, enter **the description of the sales, the base and the calculated VAT at the rate of 20%**, i.e. relevant data relating to sales without fee in accordance with Article 10, paragraph 2, items 1), 3) and 4) and Article 36b of the VAT Act, carried out by the VAT payer, for which the tax debtor is the recipient, the VAT payer. (Figure 95).

Промет по стопи од 10%-S10-POV-RS-OBJ

Опис

Основица

Обрачунаги ПДВ

Figure No. 95 - Turnover without fee at the rate of 20%-AE20, except OBJ

6. In the fields of the unit **Sales without fee at the rate of 10%-AE10, except for OBJ**, enter **the description of the sales, the base and the calculated VAT at the rate of 10%**, i.e. relevant data relating to sales without fee in accordance with Article 10, paragraph 2, items 1), 3) and 4) of the VAT Act, carried out by the VAT payer, for which the tax debtor is the recipient, the VAT payer. (Figure 96).

Промет без накнаде по
столи од 10%-AE10, осим
OBJ

Опис

Основаца

Образложити ПДВ

Figure No. 96 - Turnover without fee at the rate of 10%-AE10, except OBJ

7. In the fields of the unit **Sales without compensation at the rate of 20%-AE20-OBJ**, enter **the description of the sales, the base and the calculated VAT at the rate of 20%**, i.e. relevant data relating to sales without compensation in accordance with Article 10, paragraph 2, item 2) of the VAT Act, carried out by the VAT payer, for which the tax debtor is the recipient, the VAT payer. (Figure 97).

Промет без накнаде по
столи од 20%-AE20-OBJ

Опис

Основаца

Образложити ПДВ

Image No. 97 - Turnover without fee at a rate of 20%-AE20-OBJ

8. In the fields of the unit **Sales without fee at the rate of 10%-AE10-OBJ**, enter **the description of the sales, the base and the calculated VAT at the rate of 10%**, i.e. relevant data relating to sales without fee in accordance with Article 10, paragraph 2, item 2) of the VAT Act, carried out by the VAT payer, for which the tax debtor is the recipient, the VAT payer. (Figure 98).

Промет без накнаде по
стопа од 10%-AE10-OBJ

Опис

Основца

Обрачунати ПДВ

Image No. 98 - Turnover without fees at a rate of 10%-AE10-OBJ

9. Linked internal account - By entering the number of the linked internal account for the advance in the field "*Number of the linked internal account for the advance SEF*" a corresponding link is generated to the Individual VAT record that refers to that internal account for the advance if the Individual VAT record has been created. If an individual VAT record has not been created for the linked internal account for the advance, the number of the linked internal account for the advance must be entered in the field "*Number of the linked internal account for the advance outside SEF*" (Figure 99). If an advance payment for which an Individual VAT record was created has been paid, and which refers to multiple Individual records with the basis of selection - turnover, it is possible to enter the same number of the Individual VAT record with the basis of selection - advance in multiple Individual VAT records with the basis of selection - turnover.

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Датум

Image No. 99 – Linked internal advance account

Basis for selecting documents – Advance

1. In the fields of the unit **Advance for turnover at a rate of 20%-AE20, except for OBJ**, enter **the description of the advance for turnover, the base and the calculated VAT at a rate of 20%**, i.e. relevant data relating to the advance for turnover at a tax rate of 20%, except for the advance for the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects, as well as ownership shares in newly constructed construction objects or economically divisible units within those objects, made by a foreign person who is not a VAT taxpayer in the Republic, for which the tax debtor is the recipient. (Figure 100).

Аванс за промет по
стопа од 20%-AE20, осим
OBJ

Опис

Основца

Обрачунати ПДВ

Image No. 100 - Advance for turnover at a rate of 20%-AE20, except OBJ

2. In the fields of the unit **Advance for turnover at a rate of 10%-AE10, except for OBJ**, a description of the advance for turnover is entered, **based on**

vice and calculated VAT at a rate of 10%, i.e. relevant data relating to the advance payment for turnover in accordance with Article 10, paragraph 2, items 1), 3), 4) and 5), subitem (2) and subitem (3) of the VAT Act in the part of turnover that does not relate to the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects and ownership shares in those goods, carried out by the VAT payer, for which the tax debtor is the recipient, the VAT payer. (Figure No. 101).

Аванс за промет по
стопа од 10%-AE10, осим
OBJ

Опис

Основница

Обрачунати ПДВ

Image No. 101 - Advance for turnover at a rate of 10%-AE10, except OBJ

3. In the fields of the unit **Advance for turnover at the rate of 20%-AE20-OBJ**, a **description of the advance for turnover, the base and the calculated VAT at the rate of 20%** shall be entered, i.e. relevant data relating to turnover in accordance with Article 10, paragraph 2, items 2) and 5), subitem (1), as well as subitem (3) of the VAT Act in the part of turnover relating to the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects and ownership shares in those goods, carried out by the VAT taxpayer, for which the tax debtor is the recipient, the VAT taxpayer. (Figure 102).

Аванс за промет по
стопа од 20%-AE20-OBJ

Опис

Основница

Обрачунати ПДВ

Image No. 102 - Advance for turnover at a rate of 20%-AE20-OBJ

4. In the fields of the unit **Advance for turnover at the rate of 10%-AE10-OBJ**, a **description of the advance for turnover, the base and the calculated VAT at the rate of 10%** shall be entered, i.e. relevant data relating to the advance for turnover in accordance with Article 10, paragraph 2, items 2) and 5), subitem (1), as well as subitem (3) of the VAT Act in the part of turnover relating to the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects and ownership shares in those goods, carried out by the VAT taxpayer, for which the tax debtor is the recipient, the VAT taxpayer (Fig

Аванс за промет по
стопа од 10%-AE10-OBJ

Опис

Основица

Обрачунати ПДВ

Image No. 103 - Advance for turnover at a rate of 10%-AE10-OBJ

5. **Basis for advance payment** – the number of the contract, offer, pro forma invoice (depending on the document on the basis of which the advance payment was made) and the like is stated, which unambiguously states for which goods or services the advance payment was made or the specific goods or services for which the advance payment was made on the basis of an oral agreement (Figure 104).

Оснoв за авансно плаћање

Предрачун бр. 348

Figure No. 104 - Basis for advance payment

6. **Advance payment date** – enter the date when the advance payment for the future delivery was received (Figure 73). The field contains a calendar for choosing the advance payment date.

Датум аванса

01.06.2024

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Датум аванса

01.06.2024

Image No. 105 - Advance Date

Document Selection Basis – Magnification

1. In the fields of the unit **Turnover at a rate of 20%-AE20, except for OBJ, the description of the turnover, the base and the calculated VAT at a rate of 20%** shall be entered , i.e. relevant data relating to turnover in accordance with Article 10, paragraph 2, items 1), 3), 4) and 5), subitem (2) and subitem (3) of the VAT Act in the part of turnover that does not relate to the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects and ownership shares in those goods, including turnover in accordance with Article 36b of the VAT Act, carried out by the VAT taxpayer, for which the tax debtor is the recipient, the VAT taxpayer. (Figure 106)



Промет по стопи од
20%-AE20, осим OBJ

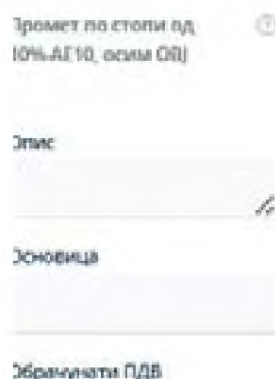
Опис

Основица

Обрачунај ПДВ

Figure No. 106 - Turnover at a rate of 20%-AE20, except OBJ

2. In the fields of the unit **Turnover at a rate of 10%-AE10, except for OBJ, the description of the turnover, the base and the calculated VAT at a rate of 10%** shall be entered, i.e. relevant data relating to turnover in accordance with Article 10, paragraph 2, items 1), 3), 4) and 5), subitem (2) and subitem (3) of the VAT Act in the part of turnover that does not relate to the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects and ownership shares in those goods, carried out by the VAT payer, for which the tax debtor is the recipient, the VAT payer. (Figure 107)



Промет по стопи од
10%-AE10, осим OBJ

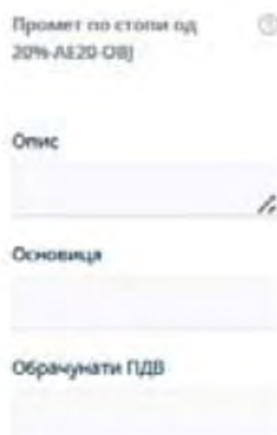
Опис

Основица

Обрачунај ПДВ

Figure No. 107 - Turnover at a rate of 10%-AE10, except OBJ

3. In the fields of the unit **Turnover at a rate of 20%-AE20-OBJ**, enter **the description of turnover, the base and the calculated VAT at a rate of 20%**, i.e. relevant data relating to the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects, as well as ownership shares in newly constructed construction objects or economically divisible units within those objects, at a tax rate of 20%, carried out by a foreign person who is not a VAT taxpayer in the Republic, for which the tax debtor is the recipient. (Figure 108)



Промет по стопи од
20%-AE20-OBJ

Опис

Основица

Обрачунај ПДВ

Image no. 108 - Turnover at a rate of 20%-AE20-OBJ

4. In the fields of the unit **Turnover at a rate of 10%-AE10-OBJ**, a **description of the turnover, the base and the calculated VAT at a rate of 10%** shall be entered, i.e. relevant data relating to turnover in accordance with Article 10, paragraph 2, items 2) and 5), subitem (1), as well as subitem (3) of the VAT Act in the part of turnover relating to the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects and ownership shares in those goods, carried out by the VAT payer, for which the tax debtor is the recipient, the VAT payer. (Figure 109)

Промет по стопи од 10%-AE10-OBJ

Опис

Основаца

Обрачунаги ПДВ

Image no. 109 - Turnover at a rate of 10%-AE10-OBJ

5. **Linked internal account** - By entering the number of the linked internal sales account in the field "Number of the linked internal sales account SEF", a corresponding link is generated to the Individual VAT record that relates to that internal sales account if the Individual VAT record has been created. If an individual VAT record has not been created for the linked internal sales account, the number of the linked internal sales account must be entered in the field "Number of the linked internal sales account outside SEF" (Figure 110). Only one linked internal sales account can be entered.

Повезани интерни рачун

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Image No. 110 - Linked internal turnover account

Document Selection Basis – Reduction

Positions displayed when the option "Linked internal trading account" is selected in the "Linked internal trading account" drop-down list "internal account" are the following:

1. In the fields of the unit **Turnover at a rate of 20%-AE20, except for OBJ, the description of the turnover, the base and the calculated VAT at a rate of 20%** shall be entered , i.e. relevant data relating to turnover in accordance with Article 10, paragraph 2, items 1), 3), 4) and 5), subitem (2) and subitem (3) of the VAT Act in the part of turnover that does not relate to the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects and ownership shares in those goods, including turnover in accordance with Article 36b of the VAT Act, carried out by the VAT taxpayer, for which the tax debtor is the recipient, the VAT taxpayer. (Figure 111)

Промет по стопи од 20%-АЕ20, осим ОВЈ

Опис

Основаца

Обрачунати ПДВ

Figure No. 111 - Turnover at a rate of 20%-AE20, except OBJ

2. In the fields of the unit **Turnover at a rate of 10%-AE10, except for OBJ, the description of the turnover, the base and the calculated VAT at a rate of 10%** shall be entered, i.e. relevant data relating to turnover in accordance with Article 10, paragraph 2, items 1), 3), 4) and 5), subitem (2) and subitem (3) of the VAT Act in the part of turnover that does not relate to the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects and ownership shares in those goods, carried out by the VAT payer, for which the tax debtor is the recipient, the VAT payer. (Figure 112).

Промет по стопи од 10%-АЕ10, осим ОВЈ

Опис

Основаца

Обрачунати ПДВ

Figure No. 112 - Turnover at a rate of 10%-AE10, except OBJ

3. In the fields of the unit **Turnover at a rate of 20%-AE20-OBJ**, enter **the description of turnover, the base and the calculated VAT at a rate of 20%**, i.e. relevant data relating to the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects, as well as ownership shares in newly constructed construction objects or economically divisible units within those objects, at a tax rate of 20%, carried out by a foreign person who is not a VAT taxpayer in the Republic, for which the tax debtor is the recipient. (Figure 113)

Промет по стопи од 20%-АЕ20-ОВЈ

Опис

Основаца

Обрачунати ПДВ

Image no. 113 - Turnover at a rate of 20%-AE20-OBJ

4. In the fields of the unit **Turnover at a rate of 10%-AE10-OBJ**, a **description of the turnover, the base and the calculated VAT at a rate of 10%** shall be entered, i.e. relevant data relating to turnover in accordance with Article 10, paragraph 2, items 2) and 5), subitem (1), as well as subitem (3) of the VAT Act in the part of turnover relating to the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects and ownership shares in those goods, carried out by the VAT payer, for which the tax debtor is the recipient, the VAT payer. (Figure 114).

Промет по стави од 10%-AE10-OBJ

Опис:

Основница

Образлагати ПДВ

Image no. 114 - Turnover at a rate of 10%-AE10-OBJ

5. **Linked internal account** - By entering the number of the linked internal sales account in the field "*Number of linked internal sales account SEF*", a corresponding link is generated to the Individual VAT record related to that internal sales account if the Individual VAT record has been created. If an individual VAT record has not been created for the linked internal sales account, the number of the linked internal sales account must be entered in the field "*Number of linked internal sales account outside SEF*". Only one linked internal sales account can be entered.

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Додатно

Figure No. 114a – Linked internal turnover account

By entering the number of the linked internal advance account in the field "Number of linked internal advance account SEF" a corresponding link is generated to the Individual VAT record that refers to that internal advance account if the Individual VAT record has been created. If an individual VAT record has not been created for the linked internal advance account, the number of the linked internal advance account must be entered in the field "Number of linked internal advance account outside SEF". Only one linked internal advance account can be entered. In case of selecting the option "Internal advance account" in the drop-down list "Linked internal account", the positions are displayed that are identical to the positions listed under the sub-heading "Document selection basis - Advance", which are the following: Advance for turnover at a rate of 20%-AE20, except OBJ (Figure 100); Advance for turnover at a rate of 10%-AE10, except OBJ (Figure 101); Advance for turnover at a rate of 20%-AE20-OBJ (102), Advance for turnover at a rate of 10%-AE10-OBJ (Figure 103). The description of the positions is identical to the description given in the subtitle "Document selection basis – Advance

Image No. 114b – Linked internal advance account

Document type – Internal invoice – VAT payer**Basis for document selection – Turnover**

1. In the fields of the unit **Turnover at the rate of 20%-AE20, except for OBJ, the description of the turnover, the base and the calculated VAT at the rate of 20%** shall be entered, i.e. relevant data relating to turnover in accordance with Article 10, paragraph 2, items 1), 3), 4) and 5), subitem (2) and subitem (3) of the VAT Act in the part of turnover that does not relate to the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects and ownership shares in those goods, including turnover in accordance with Article 36b of the VAT Act, carried out by the VAT taxpayer, for which the tax debtor is the recipient, the VAT taxpayer. (Figure 115).

Figure No. 115 - Turnover at a rate of 20%-AE20, except OBJ

2. In the fields of the unit **Turnover at the rate of 10%-AE10, except for OBJ, the description of the turnover, the base and the calculated VAT at the rate of 10%** shall be entered, i.e. relevant data relating to turnover in accordance with Article 10, paragraph 2, items 1), 3), 4) and 5), subitem (2) and subitem (3) of the VAT Act in the part of turnover that does not relate to the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects and ownership shares in those goods, carried out by the VAT payer, for which the tax debtor is the recipient, the VAT payer. (Figure 116).

Figure No. 116 - Turnover at a rate of 10%-AE10, except OBJ

3. In the fields of the unit **Turnover at a rate of 20%-AE20-OBJ**, enter **the description of turnover, the base and the calculated VAT at a rate of 20%**, i.e. relevant data relating to the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects, as well as ownership shares in newly constructed construction objects or economically divisible units within those objects, at a tax rate of 20%, carried out by a foreign person who is not a VAT taxpayer in the Republic, for which the tax debtor is the recipient. (Figure 117).

Image no. 117 - Turnover at a rate of 20%-AE20-OBJ

4. In the fields of the unit **Turnover at a rate of 10%-AE10-OBJ**, the **description of the turnover, the base and the calculated VAT at a rate of 10%**, i.e. relevant data relating to turnover in accordance with Article 10, paragraph 2, items 2) and 5), subitem (1), as well as subitem (3) of the VAT Act, shall be entered in the part of turnover relating to the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects and ownership shares in those goods, carried out by the VAT payer, for which the tax debtor is the recipient, the VAT payer. (Figure 118).

Image no. 118 - Turnover at a rate of 10%-AE10-OBJ

5. In the fields of the unit **Sales without fee at the rate of 20%-AE20**, except for OBJ, enter **the description of the sales, the base and the calculated VAT at the rate of 20%**, i.e. relevant data relating to sales without fee in accordance with Article 10, paragraph 2, items 1), 3) and 4) and Article 36b of the VAT Act, carried out by the VAT payer, for which the tax debtor is the recipient, the VAT payer (Figure 119).

Промет без накнаде по
стопа од 20%-AE20, осим
OBJ

Опис

Основна

Обрачунати ПДВ

Figure No. 119 - Turnover without fee at the rate of 20%-AE20, except OBJ

6. In the fields of the unit **Sales without compensation at the rate of 10%-AE10, except for OBJ**, enter **the description of the sales, the base and the calculated VAT at the rate of 10%**, i.e. relevant data relating to sales without compensation in accordance with Article 10, paragraph 2, items 1), 3) and 4) of the VAT Act, carried out by the VAT payer, for which the tax debtor is the recipient, the VAT payer. (Figure No. 120).

Промет без накнаде по
стопа од 10%-AE10, осим
OBJ

Опис

Основна

Обрачунати ПДВ

Figure No. 120 - Turnover without fee at the rate of 10%-AE10, except OBJ

7. In the fields of the unit **Sales without compensation at the rate of 20%-AE20-OBJ**, enter **the description of the sales, the base and the calculated VAT at the rate of 20%**, i.e. relevant data relating to sales without compensation in accordance with Article 10, paragraph 2, item 2) of the VAT Act, carried out by the VAT payer, for which the tax debtor is the recipient, the VAT payer. (Figure No. 121).

Промет без накнаде по
стопа од 20%-AE20-OBJ

Опис

Основна

Обрачунати ПДВ

Image No. 121 - Turnover without fee at a rate of 20%-AE20-OBJ

8. In the fields of the unit **Sales without fee at the rate of 10%-AE10-OBJ**, enter **the description of sales, the base and the calculated VAT at the rate of 10%**, i.e. relevant data relating to sales without fee in accordance with Article 10.

paragraph 2, item 2) of the VAT Act, executed by a VAT payer, for which the tax debtor is the recipient, the VAT payer. (Figure No. 122).

Промет без накнаде по
стопа од 10%-AE10-OBJ

Опис

Основица

Обрачунати ПДВ

Image No. 122 - Turnover without fees at a rate of 10%-AE10-OBJ

9. **Linked internal account** - By entering the number of the linked internal advance account in the field "*Number of linked internal advance account SEF*" a corresponding link is generated to the Individual VAT record related to that internal advance account if the Individual VAT record has been created. If an individual VAT record has not been created for the linked internal advance account, the number of the linked internal advance account must be entered in the field "*Number of linked internal advance account outside SEF*" (Figure 123).

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Image No. 123 – Linked internal advance account

Basis for selecting documents – Advance

1. In the fields of the unit **Advance for turnover at a rate of 20%-AE20, except for OBJ**, enter **the description of the advance for turnover, the base and the calculated VAT at a rate of 20%**, i.e. relevant data relating to the advance for turnover at a tax rate of 20%, except for the advance for the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects, as well as ownership shares in newly constructed construction objects or economically divisible units within those objects, made by a foreign person who is not a VAT taxpayer in the Republic, for which the tax debtor is the recipient. (Figure 124).

Аванс за промет по
стопа од 20%-AE20, осим
OBJ

Опис

Основна

Обрачунати ПДВ

Image No. 124 - Advance for turnover at a rate of 20%-AE20, except OBJ

2. In the fields of the unit **Advance for turnover at the rate of 10%-AE10, except for OBJ**, a **description of the advance for turnover, the base and the calculated VAT at the rate of 10%**, i.e. relevant data relating to the advance for turnover in accordance with Article 10, paragraph 2, items 1), 3), 4) and 5), subitem (2) and subitem (3) of the VAT Act, is entered in the part of the turnover that does not relate to the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects and ownership shares in those goods, carried out by the VAT payer, for which the tax debtor is the recipient, the VAT payer. (Figure 125).

Аванс за промет по
стопа од 10%-AE10, осим
OBJ

Опис

Основна

Обрачунати ПДВ

Image No. 125 - Advance for turnover at a rate of 10%-AE10, except OBJ

3. In the fields of the unit **Advance for turnover at the rate of 20%-AE20-OBJ**, a **description of the advance for turnover, the base and the calculated VAT at the rate of 20%**, i.e. relevant data relating to turnover in accordance with Article 10, paragraph 2, items 2) and 5), subitem (1), as well as subitem (3) of the VAT Act, is entered in the part of turnover relating to the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects and ownership shares in those goods, carried out by the VAT taxpayer, for which the tax debtor is the recipient, the VAT taxpayer (Figure 126).

Аванс за промет по
стопа од 20%-AE20-OBJ

Опис

Основна

Обрачунати ПДВ

Image No. 126 - Advance for turnover at a rate of 20%-AE20-OBJ

4. In the fields of the unit **Advance for turnover at the rate of 10%-AE10-OBJ**, enter the **description of the advance for turnover, the basis and**

calculated VAT at a rate of 10%, i.e. relevant data relating to the advance payment for turnover in accordance with Article 10, paragraph 2, items 2) and 5), subitem (1), as well as subitem (3) of the VAT Act in the part of turnover relating to the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects and ownership shares in those goods, carried out by the VAT payer, for which the tax debtor is the recipient, the VAT payer. (Figure No. 127)



Image No. 127 - Advance for turnover at a rate of 10%-AE10-OBJ

5. **Basis for advance payment** – the number of the contract, offer, pro forma invoice (depending on the document on the basis of which the advance payment was made) and the like is stated, which unambiguously states for which goods or services the advance payment was made or the specific goods or services for which the advance payment was made on the basis of an oral agreement (Figure 128).

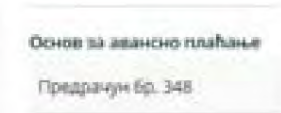


Figure No. 128 - Basis for advance payment

6. **Advance payment date** – enter the date when the advance payment for the future delivery was received (Figure 129). The field contains a calendar for choosing the advance payment date.



Image No. 129 - Advance payment date

Document Selection Basis – Magnification

1. In the fields of the unit **Turnover at a rate of 20%-AE20, except for OBJ, the description of the turnover, the base and the calculated VAT at a rate of 20%** shall be entered , i.e. relevant data relating to turnover in accordance with Article 10, paragraph 2, items 1), 3), 4) and 5), subitem (2) and subitem (3) of the VAT Act in the part of turnover that does not relate to the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects and ownership shares in those goods, including turnover in accordance with Article 36b of the VAT Act, carried out by the VAT taxpayer, for which the tax debtor is the recipient, the VAT taxpayer. (Figure 130)

Промет по стопи од 20%-AE20, осим OBJ

Опис

Основаца

Обрачунати ПДВ

Figure No. 130 - Turnover at a rate of 20%-AE20, except OBJ

2. In the fields of the unit **Turnover at a rate of 10%-AE10, except for OBJ, the description of the turnover, the base and the calculated VAT at a rate of 10%** shall be entered, i.e. relevant data relating to turnover in accordance with Article 10, paragraph 2, items 1), 3), 4) and 5), subitem (2) and subitem (3) of the VAT Act in the part of turnover that does not relate to the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects and ownership shares in those goods, carried out by the VAT payer, for which the tax debtor is the recipient, the VAT payer. (Figure 131)

Промет по стопи од 10%-AE10, осим OBJ

Опис

Основаца

Обрачунати ПДВ

Figure No. 131 - Turnover at a rate of 10%-AE10, except OBJ

3. In the fields of the unit **Turnover at a rate of 20%-AE20-OBJ**, enter **the description of turnover, the base and the calculated VAT at a rate of 20%**, i.e. relevant data relating to the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects, as well as ownership shares in newly constructed construction objects or economically divisible units within those objects, at a tax rate of 20%, carried out by a foreign person who is not a VAT taxpayer in the Republic, for which the tax debtor is the recipient. (Figure 132)

Промет по стопи од 20%-AE20-OBJ

Опис

Основаца

Обрачунати ПДВ

Image no. 132 - Turnover at a rate of 20%-AE20-OBJ

4. In the fields of the unit **Turnover at a rate of 10%-AE10-OBJ**, a **description of the turnover, the base and the calculated VAT at a rate of 10%**, i.e. relevant data relating to turnover in accordance with Article 10, paragraph 2, items 2) and 5), subitem (1), as well as subitem (3) of the VAT Act, shall be entered in the part of turnover relating to the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects and ownership shares in those goods, carried out

by the VAT payer, for which the tax debtor is the recipient, the VAT payer. (Figure No. 133)

Промет по стопи од 10%-AE10-OBJ

Опис

Основица

Обрачувајте ПДВ

Image no. 133 - Turnover at a rate of 10%-AE10-OBJ

5. **Linked internal account** - By entering the number of the linked internal sales account in the field "*Number of linked internal sales account SEF*", a corresponding link is generated to the Individual VAT record that relates to that internal sales account if the Individual VAT record has been created. If an individual VAT record has not been created for the linked internal sales account, the number of the linked internal sales account must be entered in the field "*Number of linked internal sales account outside SEF*" (Figure 134). Only one linked internal sales account can be entered.

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Image No. 134 - Linked internal turnover account

Document Selection Basis – Reduction

Positions displayed when selecting the option "Linked internal trading account" within the "Linked internal account" are the following:

1. In the fields of the unit **Turnover at a rate of 20%-AE20, except for OBJ, the description of the turnover, the base and the calculated VAT at a rate of 20%** shall be entered, i.e. relevant data relating to turnover in accordance with Article 10, paragraph 2, items 1), 3), 4) and 5), subitem (2) and subitem (3) of the VAT Act in the part of turnover that does not relate to the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects and ownership shares in those goods, including turnover in accordance with Article 36b of the VAT Act, carried out by the VAT taxpayer, for which the tax debtor is the recipient, the VAT taxpayer. (Figure 135)

Промет по стопи од 20%-AE20, осим OBJ

Опис

Основница

Обрачунати ПДВ

Figure No. 135 - Turnover at a rate of 20%-AE20, except OBJ

2. In the fields of the unit **Turnover at the rate of 10%-AE10, except for OBJ, the description of the turnover, the base and the calculated VAT at the rate of 10%** shall be entered, i.e. relevant data relating to turnover in accordance with Article 10, paragraph 2, items 1), 3), 4) and 5), subitem (2) and subitem (3) of the VAT Act in the part of turnover that does not relate to the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects and ownership shares in those goods, carried out by the VAT payer, for which the tax debtor is the recipient, the VAT payer. (Figure 136).

Промет по стопи од 10%-AE10, осим OBJ

Опис

Основница

Обрачунати ПДВ

Figure No. 136 - Turnover at a rate of 10%-AE10, except OBJ

3. In the fields of the unit **Turnover at a rate of 20%-AE20-OBJ**, enter the **description of turnover, the base and the calculated VAT at a rate of 20%**, i.e. relevant data relating to the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects, as well as ownership shares in newly constructed construction objects or economically divisible units within those objects, at a tax rate of 20%, carried out by a foreign person who is not a VAT taxpayer in the Republic, for which the tax debtor is the recipient. (Figure 137)

Промет по стопи од 20%-AE20-OBJ

Опис

Основница

Обрачунати ПДВ

Image no. 137 - Turnover at a rate of 20%-AE20-OBJ

4. In the fields of the unit **Turnover at a rate of 10%-AE10-OBJ**, the **description of the turnover, the base and the calculated VAT at a rate of 10%**, i.e. relevant data relating to turnover in accordance with Article 10, paragraph 2, items 2) and 5), subitem (1), as well as subitem (3) of the VAT Act, shall be entered in the part of turnover relating to the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects and ownership shares in those goods, carried out by the VAT payer, for which the tax debtor is the recipient, the VAT payer. (Figure 138).

Image no. 138 - Turnover at a rate of 10%-AE10-OBJ

5. **Linked internal account** - By entering the number of the linked internal sales account in the field "Number of linked internal sales account SEF", a corresponding link is generated to the Individual VAT record that relates to that internal sales account if the Individual VAT record has been created. If an individual VAT record has not been created for the linked internal sales account, the number of the linked internal sales account must be entered in the field "Number of linked internal sales account outside SEF".

Figure No. 138a – Linked internal turnover account

By entering the number of the linked internal advance account in the field "Number of linked internal advance account SEF", a corresponding link is generated to the Individual VAT record that refers to that internal advance account if the Individual VAT record has been created. If an individual VAT record has not been created for the linked internal advance account, the number of the linked internal advance account must be entered in the field "Number of linked internal advance account outside SEF". In the case of selecting the option "Internal advance account" within the drop-down list "Linked internal account", the positions that are identical to the positions listed under the subtitle "Document selection basis - Advance", are displayed, which are the following: Advance for turnover at a rate of 20% - AE20, except OBJ (Figure 124); Advance for turnover at a rate of 10%-AE10, except OBJ (Figure 125); Advance for turnover at a rate of 20%-AE20-OBJ (126), Advance for turnover at a rate of 10%-AE10-OBJ (Figure 127). The description of the positions is identical to the description given in the subtitle "Document selection basis – Advance".



Image No. 138b – Linked internal advance account

3.6.4 Procedure for recording, correcting and canceling collective records and individual records

During and after data entry, the user has the option to save the VAT Summary Record, or the Individual identical VAT records (after which it is marked "In preparation"):



Picture No. 139

After the VAT Summary Record or Individual VAT Record has been saved (i.e. marked "In preparation"), the following options are available:



Image No. 140

By selecting the "Record" option, the VAT Summary Record or Individual VAT Record is assigned the "Recorded" status. If it is necessary to make corrections to the VAT Summary Record or Individual VAT Record with this status, the "Correct" option is selected.



Picture No. 141

If you are entering data changes and want to cancel the changes, select the "Cancel" option. By selecting this option, the Total on the VAT records, i.e. the Individual VAT records contain data before changes are made.



Image No. 142

If you need to save the changes, select the "Save correction" option.



Picture No. 143

By selecting the "Cancel" option, the VAT Summary Record, or Individual VAT Record, is canceled. The "Cancelled" status is assigned to all versions ("Recorded", "Corrected") of the VAT Summary Record, or Individual VAT Record.



Picture No. 144

Additional note: Individual records within which the units are simultaneously filled in for which the turnover and calculated VAT relating to the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects, as well as ownership shares in newly constructed construction objects or economically divisible units within those objects (units with the addition "OBJ" within the designation), as well as the turnover and calculated VAT relating to all turnover except for the first transfer of the right to dispose of newly constructed construction objects, economically divisible units within those objects, as well as ownership shares in newly constructed construction objects

objects or economically divisible units within those objects (units with the addition "except OBJ", i.e. except PDV-RS-OBJ), cannot be saved, recorded or corrected.

3.7 User manual for the "cross-border traffic" module

3.7.1 Introduction

With the adoption of the Law on Amendments and Supplements to the Law on Electronic Invoicing ("Official Gazette of the Republic of Serbia", No. 92/23), SEF has developed in the direction of enabling the download of data that is important for the preparation of a preliminary tax return for value added tax. One of the systems from which data will be downloaded is the Customs Administration System. In this regard, in this specific case, we are talking about upgrading SEF with the functionalities necessary for integration with the Customs Administration System, which provides the possibility of transferring relevant data from the Customs Administration System to SEF and their use.

The aforementioned upgrade of SEF enables, first of all, the downloading of certain data from the Customs Administration System, which is relate to cross-border trade, i.e. import/delivery, or export/dispatch.

The SEF user accesses cross-border trade by selecting the "Cross-border trade" section in the main menu of the user interface. After accessing the page, the user can select the "List of customs declarations for import/delivery" option (Figure 1).



Image No. 1 View of the "Cross-border traffic" page

3.7.2 Import / Delivery By

selecting the option "List of customs declarations for import / delivery", the user receives an overview of customs declarations in the form of a list. The "List of customs declarations for import / delivery" contains certain data from customs declarations and data related to the customs clearance of goods being imported / delivered, namely: year, SIFCI (*code of the customs office to which the JCI was submitted*), VRSTAISP (*type of document*), BRCRAC (*customs account number*), BRJCI (*JCI number*), PIB of the declarant, duties, date of acceptance of the declaration, date of customs clearance information, date of the last version and the total number of items per declaration (Figure 2).

The displayed data from customs declarations can be filtered according to the following criteria: - year, by entering the year in which the JCI was recorded in the Customs Administration System; - customs office code to which the JCI was submitted, by entering the customs office code in the "SIFCI" field; - document type, by entering the document type in the "VRSTAI SP" field; - customs account number, by entering the customs account number in the "BRCRAC" field; - JCI number, by entering the JCI number in the "BRJCI" field; - declarant's personal identification number, by entering the declarant's personal identification number in the "Declarant's personal identification number" field; - duties, whereby the following selections are possible: No duties, Not paid, Partially paid and Paid (image No. 3).

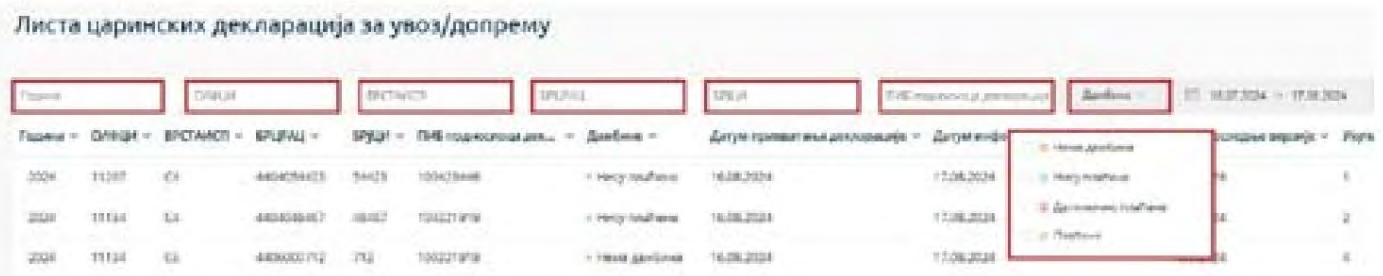


Image No. 3 Display of search filters by declarant's personal identification number, customs account number, customs office code, document type, JCI number, year and duties

ПИБ подносиоца декларације

Дажбине ▾

18.07.2024 → 17.08.2024

< ЈУЛ 2024

по	ут	ср	че	пе	су	не
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

АВГУСТ 2024 >

по	ут	ср	че	пе	су	не
						1
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5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Прошла седмица Овог месеца Прошли месец Ове године

322

View import/delivery data

By selecting data related to a specific declaration displayed in the list, the user accesses the "Import/Delivery Data" page, which displays the details of the selected declaration, which are grouped into the following sections: declaration header, designations, duty calculation (note: for the purpose of displaying data in this section, "duty calculation" includes both excise duties and VAT) and payment records (Figure 5).

The screenshot shows a complex web interface for viewing customs declaration data. It is organized into several main sections, each with a red box highlighting its title: 'Титул и уговор/договор' (Title and agreement), 'Образложение' (Breakdown), and 'Титул и уговор/договор' (Title and agreement). The interface includes various input fields, dropdown menus, and tables displaying data. A 'Верзија' (Version) dropdown menu is visible on the left side, showing options 1 and 0. The main area contains detailed information about the declaration, including dates, amounts, and status indicators.

Image No. 5 View of the "Import/Delivery Data" page

Within the section that displays the basic details of the customs declaration header, the following data of the selected declaration are displayed: duties, JCI number, country of origin code, recipient's TIN, customs clearance information date, declaration acceptance date, version, declaration version status, declarant's TIN and date of the last version.

The data on duties is as follows:

- **No fees:** there are no charges for calculating fees;
- **Not paid:** there are debts due to the calculation of duties, which can be seen within the calculation items, but no payments have been made;
- **Partially paid:** there are debts due for the calculation of duties, payments have been made, but not in full. debts;
- **Paid:** the duties have been fully settled with a tolerance threshold of 0.5 RSD. An import customs declaration can

have multiple versions, and the version whose data is currently displayed on the screen can be seen in the "Version" field. By selecting the version number from the drop-down list located within the previously mentioned field, the user accesses the data of the selected version of the customs declaration (Figure 6).

This image shows a close-up of a dropdown menu labeled 'Верзија' (Version). The menu is open, displaying two options: '1' and '0'. The option '1' is currently selected, and a downward arrow is visible next to it.

Image No. 6 View of the field displaying the version number of the customs declaration whose details are currently displayed on the screen and the drop-down list from which the user can select the version number whose details they want to see

The version statuses that a declaration can have are as follows:

- **Active** – valid version of the import customs declaration;
- **Reverted to the previous version** – the previously made change to the import customs declaration is canceled, whereupon the previously amended declaration becomes valid;
- **Amended** – after amending the import customs declaration, a new version of the customs declaration is obtained, which becomes valid;
- **Cancelled** – the current version of the import declaration is cancelled, and all other versions are also cancelled. customs declarations.

The designations section displays all designations related to the selected customs declaration under by the ordinal number of the appointment.

By selecting the designation of a specific ordinal number, a view opens with the basic data of the selected designation: tariff code of goods, UC code of VAT exemption, country of origin code, basis for VAT exemption, basis for customs exemption, statistical value, data on attached documents and data on duties (Figure 7).

Редни број наименовања ЈЦИ: 1

Тарифна ознака робе

8537109100

Шифра УЦ ослобођења ПДВ

2320

Шифра земље порекла

CN

Основ ослобођења од ПДВ

Основ ослобођења од цар...

Статистичка вредност

32.776,01

Приложене исправе

Редни број	Врста	Износ	Шифра валуте
2	F01	0,00	

Дажбине

Редни број	Шифра дажбине	Основница	%	Износ
1	01	32.776,01	10,00	3.277,60
2	09	36.053,61	20,00	7.210,72

Figure 7: Display of data for the selected designation

The amounts of liabilities based on duties, which are shown within the calculation items, represent the sum of liabilities based on based on the duties shown in the import customs declaration items (Figure 8).

Дажбине

Редни број	Шифра дажбине	Основница	%	Износ
1	01	32.776,01	10,00	3.277,60
2	09	36.053,61	20,00	7.210,72

Figure 8: Display of the amount of debt within the scope of the designation by duty codes, with the corresponding bases

The section that displays the calculation of duties displays the following data: invoice number, version, document type, unique identification number, calculation items with debit amounts, total amount of duties, total amount of VAT and a list of grounds for VAT exemption (Figure 9).

The calculation items with the amounts of the debt, as well as the corresponding bases, are divided into the following

- Debt for VAT at the general rate of 20%, with the corresponding base
- VAT liability at a special rate of 10%, with the corresponding base
- Excise duty liability, with the corresponding tax base
- Debit for customs costs, with the corresponding basis
- Debit for other duties, with the corresponding base

In addition to the previously listed debit items, the calculation items display the amount of debit per calculation item ("Total amount of duties"), as well as the total amount of VAT, which is the sum of the amount of debit for VAT at the general rate of 20% and the amount of debit for VAT at the special rate of 10% ("Total amount of VAT").

Note: The billing items display items for which there are billings, including the corresponding bases, as well as items on the value of goods for which the import/delivery is exempt from VAT.

By selecting the part of the section called "List of VAT exemption bases", the user gains insight into all VAT exemption codes related to the displayed declaration (field "VAT exemption basis"), as well as the amount of the bases to which the listed exemptions were applied.

Note: In the case of exercising the right to VAT exemption on a specific basis, in addition to the corresponding code from the List of VAT exemption bases, the amounts of the bases to which the exemption codes refer are displayed. The "Calculation items" section displays the amounts of the bases for 20% VAT and 10% VAT, as well as the values of goods being imported/delivered for which the right to VAT exemption has been exercised.

Должник	Основание	%	Итого
НДС	40,213.40	20.00	8,042.69
Акцизы	30,826.40	10.00	3,082.64
Итого к оплате			11,429.89

Image No. 9 Example showing all calculation items and the List of VAT exemption bases

The payment records display data on payments made, as well as fields with remaining debt amounts. upon calculation of unpaid duties.

Data related to payments made: JCI number, PIB of the payer, date of payment, amount of payment, amount of VAT paid. In addition, the corresponding field displays information on the amount of total VAT paid (Figure 10).

Број ЈЦИ	ПИБ уплатиоца	Датум уплате	Износ уплате	Износ плаћа
00000	0000000000	14.08.2024	11,429.89	8,042.69

Figure 10 Data display within the Payment records section

The amounts of remaining debts are displayed in the following

- **Remaining debts – VAT:** displays the summarized amount of remaining debts arising based on the calculated VAT at the general rate of 20% and calculated VAT at the special rate of 10%;
- **Remaining debts – Excise duties:** shows the amount of remaining debts arising from the calculated excise duty;
- **Remaining debts – Other duties:** shows the amount of remaining debts that do not relate to VAT and excise duties;
- **Total outstanding debts:** displays the total amount of outstanding debts, as the sum of all amounts displayed in the previously listed fields.

Support within the electronic invoice system

Dear users,

If you need additional information about registering on the electronic identification portal, you can contact the Office of Information Technology and e-Government at the following address:

<https://www.ite.gov.rs/>

If you need additional information about the electronic invoice system, we suggest that you first view the "FAQs" on the portal: <https://www.efaktura.gov.rs/>

If you don't find the answer to your question, for information about registration and help with usage electronic invoice system, you can contact us via email, phone or portal:

Email address: podrskaefaktura@mfin.gov.rs

Phone: 011/ 7777 600

Portal: <https://www.efaktura.gov.rs/>

Contact center working hours: Monday to Friday from 08:00 to 20:00

3.8 Previous tax records

Electronic recording of input tax is carried out by creating the Input Tax Records, which contain data on all amounts of bases and VAT amounts related to the procurement of goods or services in the Republic of Serbia and from abroad, i.e. from the territory of the APKM, regardless of whether the conditions for the right to deduction are met.

Data in the Previous Tax Records are recorded collectively, by subject of recording, by tax rates, on based on all data sources, for the tax period, partly automatically, and partly by input by the VAT taxpayer.

For tax periods ending on or after 31.12.2024, electronic recording of previous tax is carried out for the tax period in accordance with the VAT Act, within ten days after the end of that tax period (the deadline expires on the 10th day of the calendar month following the tax period for which electronic recording of previous tax is carried out). If data was recorded in the Previous Tax Records before the expiration of the prescribed deadline, i.e. before the 10th day of the calendar month following the tax period for which recording is carried out, and a change occurs during that period that has an impact on the Previous Tax Records, the user should correct, i.e. update the data in a way that includes data related to the specific Previous Tax Records no later than the 10th day of the calendar month following the tax period for which recording is carried out. This obligation is independent of the moment when the VAT taxpayer submits the VAT tax return (before the prescribed deadline or on the day when the deadline for submitting the tax return expires).

For tax periods starting after 31.12.2024, electronic recording of previous tax shall be carried out for the tax period within twelve days after the end of that tax period (the deadline expires on the 12th day of the calendar month following the tax period for which electronic recording of previous tax is carried out). If the data is recorded in the Previous Tax Records before the expiry of the prescribed deadline, i.e. before the 12th day of the calendar month following the tax period for which recording is carried out, all documents for which the tax liability arose in the tax period for which recording is carried out shall be charged in the following tax period.

User access to the list of previous tax records from SEF

After accessing SEF, the user, by selecting the option "Previous Tax Records" located on the dashboard (Figure 1), accesses the "Previous Tax Records" page, from which, by selecting the option "Log in" (Figure 2), accesses the "Previous Tax Records" page, which displays a list of individual previous tax records.

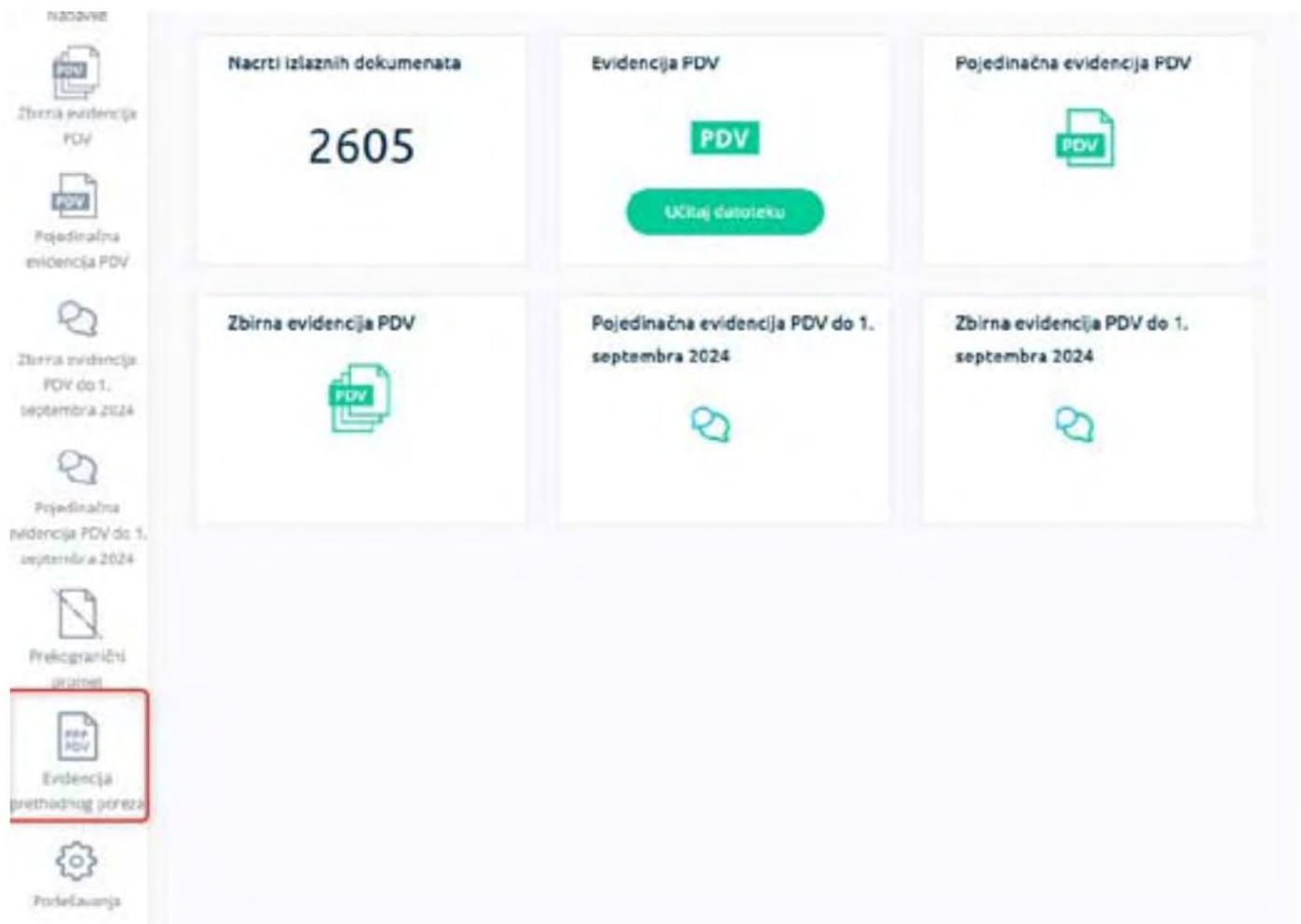


Image No. 1 - View of the "Previous Tax Records" option

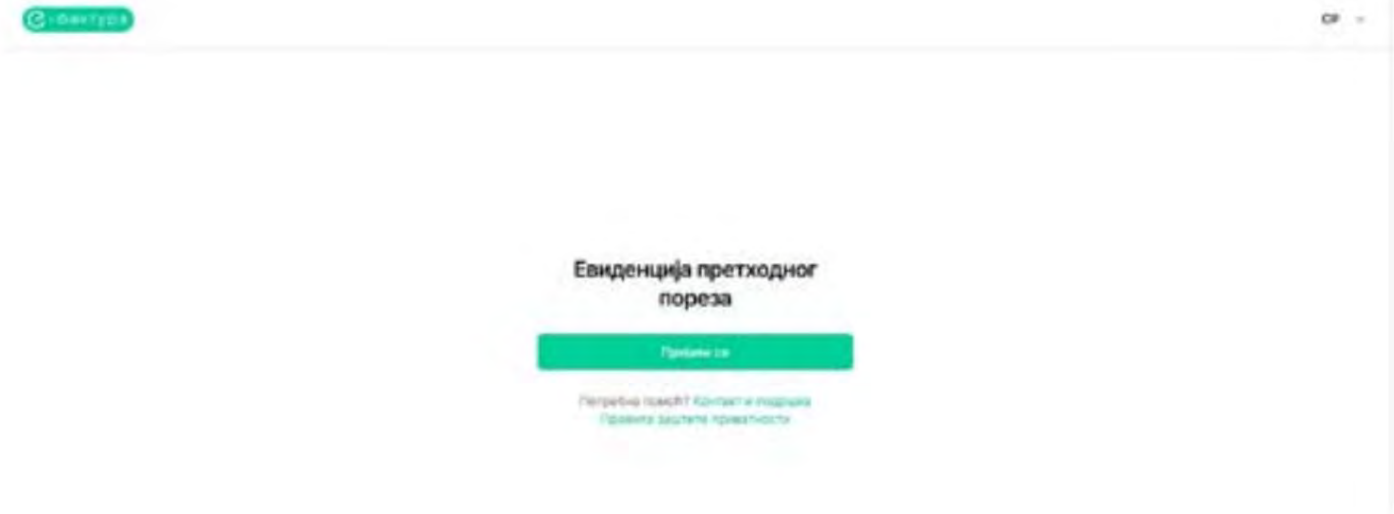


Image No. 2 - View of the “Previous Tax Records” page with the “Log In” option

List of previous tax records

After selecting the “Log in” option, the user accesses the “Previous Tax Records” page, which displays a list of individual previous tax records created by the user with the following data: Previous Tax Record Number, Period, Year, Status and Status Change Date. (Figure 3). By selecting any previous tax record, the user accesses the page where a detailed view is displayed.



Image No. 3 - View of the Previous Tax Records option and the “Previous Tax Records” page

List filters

The displayed previous tax records can be filtered according to the following criteria:

- record number, by entering the record number in the "Show by record number" field (Image no. 4)



Image No. 4 - View of the "Show by record number" filter

- the status of the record, by selecting the status from the drop-down list in the "Status" field, where the following statuses can be selected: "In preparation", "Recorded" and "Corrected" (Figure 5)



Image No. 5 - View of the "Status" filter

- the date of the status change, by selecting the date from and/or date to from the calendar (Image no. 6)



Image No. 6 - View of the "Select date" filter

Creating a new previous tax record (Record form)



Image No. 7 - Display of the option "Add new previous tax record"

By selecting the option "Add new previous tax record" (Figure 7), the user accesses a page where the user is enabled to create a new previous tax record.

The following data is displayed to the user on the user page:

1. Number of electronic records of previous tax - the number is entered in a free-form format (Figure 8).
2. Year - the year is entered manually by the user, the minimum value is 2024 and the value cannot contain more than 4 characters (Figure 8).
3. Tax period - selection of the type of tax period for which the user is recording from the drop-down list, with two options available: Monthly and Quarterly (Figure 8).
4. Period - select the tax period from the drop-down list, and the values available for selection depend on the value selected in the "Tax period" field (Figure 8)
 - o if the value "Monthly" is selected as the tax period type, the following values are available for user selection: January, February, March, April, May, June, July, August, September, October, November and December
 - o if the value "Quarterly" is selected as the tax period type, the following values are available for user selection: I quarter, II quarter, III quarter, IV quarter.
5. Status line - is filled in automatically. The record can take one of 3 statuses: "In preparation", "Corrected" and "Recorded". The status line displays the value "New" when the user opens the page where he starts creating records, before performing an additional action via the available options (an explanation of the options is given in the part of the text called **Form options**) - Figure 8.
6. Unique identifier - automatically filled in. The number is displayed after the record takes on the status "Recorded" - Image No. 8.
7. The following date fields (Figure 8):

Recorded Date - filled in automatically. The date is displayed after the record takes on the "Recorded" status.

Data date - is filled in automatically. The date is displayed after the user selects the "Refresh data" option. The date remains present on the record form if the user, after selecting the "Refresh data" option, selects one of the following options: "Save", "Record" or "Save correction".

Figure 8 - Display of the fields Electronic record number of the previous tax, Year, Tax period, Period, Status line, Unique identifier, Record date and Data date

Within the following parts of the records, data is entered partly manually and partly automatically. For Previous Tax Records relating to periods preceding 01.01.2025. users will be able to manually correct automatically entered data via the "Unlock Form" button, while within Previous Tax Records relating to periods following the expiry of 31.12.2024. users will be unable to manually correct automatically entered data. Automatic data entry is carried out via the "Refresh Data" button, which is available to users, for Previous Tax Records relating to periods following the expiry of 31.12.2024., from the 1st to the 12th day of the month following the period for which the previous tax is recorded.

8. The part of the records entitled "PART 1. - Purchase of goods and services in the Republic of Serbia from VAT payers - turnover for which the tax debtor is the supplier of goods, i.e. the provider of services." consists of the following six sections: 1.1 First transfer of the right to dispose of newly constructed construction objects, 1.2 Turnover of goods and services, except for the first transfer of the right to dispose of newly constructed construction objects, 1.3 Increase in the base, i.e. VAT, 1.4 Decrease in the base, i.e. VAT, 1.5 Fee or part of the fee paid before the turnover (advance payment), 1.6 Decrease in the advance payment. Data is entered in the previously mentioned sections as follows:
 - Within the section "1.1 First transfer of rights of disposal of newly constructed buildings", which consists of the sections Turnover at a rate of 20% and Turnover at a rate of 10%, data is entered collectively for the tax period, with a display of data by individual sources (Figure 9).
 - o Within source 1.1.1 Electronic invoices, the Basic Tax and VAT are automatically entered, and the user is also enabled to manually correct the specified data for the Records of Previous Taxes relating to periods prior to 01.01.2025.
 - o Within the sources "1.1.2 Fiscal accounts" and "1.1.3 Other accounts", the user manually enters data on Basic education and VAT.
 - o In the "1.1.4 Total" box, data from the previously described sources is automatically added and this data

The user cannot manually correct according to the previously mentioned rules.

- o In the “1.1.5 VAT deductible as input tax” box, the user enters the data manually.

Izvori	Procent na stopu od 20%		Procent na stopu od 10%	
	Osnovica	PDV	Osnovica	PDV
1.1.1 Elektronske fakture	123,45	87,89	45,67	23,45
1.1.2 Fisikalni racuni	0,00	450,00	0,00	0,00
1.1.3 Drugi racuni	1,00	90,00	117190,00	0,00
1.1.4 Ukupno	124,45	937,89	117635,67	23,45
1.1.5 PDV koji se moze odbiti kao ulazni PDV		0,00		117635,67

Image No. 9 - View of section “1.1 First transfer of rights of disposal of newly constructed buildings

- Within the section “1.2 Turnover of goods and services except for the first transfer of the right to dispose of newly constructed buildings”, which consists of the sections Turnover at the rate of 20% and Turnover at the rate of 10%, data is entered collectively for the tax period, with a display of data by individual sources (Figure 10).
 - o Within source 1.2.1 Electronic invoices, the Basic Tax and VAT are automatically entered, and the user is also enabled to manually correct the specified data for the Records of Previous Taxes relating to periods prior to 01.01.2025.
 - o Within the sources “1.2.2 Fiscal accounts” and “1.2.3 Other accounts”, the user manually enters data on Basic education and VAT.
 - o In the “1.2.4 Total” box, data from the previously described sources is automatically added and this data The user cannot manually correct according to the previously mentioned rules.
 - o In the “1.2.5 VAT deductible as input tax” section, the user enters the data manually.

Izvori	Procent na stopu od 20%		Procent na stopu od 10%	
	Osnovica	PDV	Osnovica	PDV
1.2.1 Elektronske fakture	88,79	88,01	12,34	34,56
1.2.2 Fisikalni racuni	0,00	0,00	0,00	0,00
1.2.3 Drugi racuni	0,00	0,00	0,00	0,00
1.2.4 Ukupno	88,79	88,01	12,34	34,56
1.2.5 PDV koji se moze odbiti kao ulazni PDV		0,00		0,00

Figure No. 10 - Overview of section “1.2 Supply of goods and services except for the first transfer of the right to dispose of newly constructed buildings”

- Within the section “1.3 Increase in the base, i.e. VAT”, which consists of the sections Turnover at a rate of 20% and Turnover at a rate of 10%, data is entered collectively for the tax period, with a display of data by individual sources (Figure 11).
 - o Within source 1.3.1 Electronic invoices, the Basic Tax and VAT are automatically entered, and the user is also enabled to manually correct the specified data for the Records of Previous Taxes relating to periods prior to 01.01.2025.
 - o Within the sources “1.3.2 Fiscal accounts” and “1.3.3 Other accounts”, the user manually enters data on Basic education and VAT.
 - o In the “1.3.4 Total” box, data from the previously described sources is automatically added and this data The user cannot manually correct according to the previously mentioned rules.
 - o In the “1.3.5 VAT deductible as input tax” section, the user enters the data manually.

Source	Increase in the base, 20%	Increase in the base, 10%	Total
1.3.1 Electronic invoices	500	500	1000
1.3.2 Fiscal accounts	500	500	1000
1.3.3 Other documents on reduction	500	500	1000
1.3.4 Other documentation	500	500	1000
1.3.5 Total	1000	1000	2000

Figure No. 11 - View of section “1.3 Increase in the base, i.e. VAT”

- Within the section “1.4 Reduction of the base, i.e. VAT”, which consists of the sections Turnover at a rate of 20% and Turnover at a rate of 10%, data is entered collectively for the tax period, with a display of data by individual sources (Figure 12).
 - Within the source “1.4.1 Electronic invoices”, the Basic Tax and VAT are not automatically entered, but the user manually enters the specified data.
 - Within the source “1.4.2 Fiscal accounts”, “1.4.3 Other documents on reduction”, “1.4.4 Other documentation”
The user manually enters data on the Basic Tax and VAT.
 - In the “1.4.5 Total” box, data from the previously described sources is automatically added and this data
The user cannot manually correct according to the previously mentioned rules.

Source	Reduction of the tax base, 20%	Reduction of the tax base, 10%	Total
1.4.1 Electronic invoices	500	500	1000
1.4.2 Fiscal accounts	500	500	1000
1.4.3 Other documents on reduction	500	500	1000
1.4.4 Other documentation	500	500	1000
1.4.5 Total	1000	1000	2000

Figure No. 12 - View of section “1.4 Reduction of the tax base, i.e. VAT”

- In the section “1.5 Fee or part of the fee paid before the turnover is completed (advance)”, which consists of the sections Advance for turnover at a rate of 20% and Advance for turnover at a rate of 10%, data is entered collectively for the tax period, with a display of data by individual sources (Figure 13).
 - Within source 1.5.1 Electronic invoices, the Basic Tax and VAT are automatically entered, and the user is also enabled to manually correct the specified data for the Records of Previous Taxes relating to periods prior to 01.01.2025.
 - Within the sources “1.5.2 Fiscal accounts” and “1.5.3 Other accounts”, the user manually enters data on Basic education and VAT.
 - In the “1.5.4 Total” box, data from the previously described sources is automatically added and this data
The user cannot manually correct according to the previously mentioned rules.
 - In the “1.5.5 VAT deductible as input tax” section, the user enters the data manually.

Source	Advance for turnover, 20%	Advance for turnover, 10%	Total
1.5.1 Electronic invoices	500	500	1000
1.5.2 Fiscal accounts	500	500	1000
1.5.3 Other accounts	500	500	1000
1.5.4 Total	1000	1000	2000

Image No. 13 - View of section “1.5 Fee or part of the fee paid before the transaction (advance payment)”

- Within the section “1.6 Reduction of advance payments”, which consists of the sections Advance payments for turnover at a rate of 20% and Advance payments for turnover at a rate of 10%, data is entered collectively for the tax period, with a display of data by individual sources (Figure 14).
 - Within the source “1.6.1 Electronic invoices”, the Basic Tax and VAT are not automatically entered, but the user manually enter the specified data.
 - Within the source “1.6.2 Fiscal accounts”, “1.6.3 Other documents on reduction”, “1.6.4 Other documentation”
The user manually enters data on the Basic Tax and VAT.
 - In the “1.6.5 Total” box, data from the previously described sources is automatically added and this data
The user cannot manually correct according to the previously mentioned rules.

Figure No. 14 - View of section "1.6 Reduction of advance"

9. Part of the records entitled "PART 2. - Procurement of goods and services in the Republic of Serbia – turnover for which tax debtor recipient of goods or services" consists of the following six sections: 2.1 Transfer of the right to dispose of construction objects for which the tax debtor is the VAT payer recipient of goods, 2.2 Supply of goods and services (except for the transfer of the right to dispose of construction objects) for which the tax debtor is the VAT payer recipient of goods and services, 2.3 Increase in the base, i.e. VAT, 2.4 Decrease in the base, i.e. VAT, 2.5 Fee or part of the fee paid before the turnover (advance payment), 2.6 Decrease in the advance payment. Data is entered in the previously mentioned sections as follows:

- Within the section "2.1 Transfer of the right to dispose of construction objects for which the tax debtor is the VAT payer, the recipient of the goods", which consists of the sections Turnover at the rate of 20% and Turnover at the rate of 10%, data is entered collectively for the tax period, with a display of data by individual sources (Figure 15).
 - Within the sources "2.1.1 Internal account foreign person" and "2.1.2 Internal account VAT payer", the Basic Tax and VAT are automatically entered, and the user is also enabled to manually correct the specified data for the Records of previous tax relating to periods prior to 01.01.2025.
 - In the "2.1.3 Total" box, data from the previously described sources is automatically added and this data The user cannot manually correct according to the previously mentioned rules.
 - In the "2.1.4 VAT deductible as input tax" section, the user enters the data manually.

Image No. 15 - View of section "2.1 Transfer of the right to dispose of construction objects for which the taxpayer is the VAT payer and the recipient of the goods"

- Within the section "2.2 Supply of goods and services (except for the transfer of the right to dispose of construction objects) for which the taxpayer is the VAT payer, the recipient of goods and services", which consists of the sections Supply at the rate of 20% and Supply at the rate of 10%, data is entered collectively for the tax period, with a display of data by individual sources (Figure 16).
 - Within the sources "2.2.1 Internal account foreign person" and "2.2.2 Internal account VAT payer" the Basic Tax and VAT are automatically entered, and the user is required to enter the previous tax records related to

For periods prior to 01.01.2025, manual correction of the above data is also enabled.

- o In the “2.2.3 Total” box, data from the previously described sources is automatically added and this data The user cannot manually correct according to the previously mentioned rules.
- o In the “2.2.4 VAT deductible as input tax” section, the user enters the data manually.

Извори - Појединачна евиденција ПДВ	Промет по стапи од 20%		Промет по стапи од 10%	
	Основаца	ПДВ	Основаца	ПДВ
2.2.1 Интерни рачун - страни лице	87,50	88,76	84,32	71,43
2.2.2 Интерни рачун - обавезни ПДВ	16,87	84,67	38,92	77,88
2.2.3 Укупно	104,37	153,43	123,24	89,31
2.2.4 ПДВ који се може одбити као претходни порез		0,00		0,00

Image No. 16 - View of section “2.2 Supply of goods and services (except for the transfer of the right to dispose of construction objects) for which the taxpayer is the VAT payer of the goods and services”

- Within the section “2.3 Increase in the base, i.e. VAT”, which consists of the sections Turnover at a rate of 20% and Turnover at a rate of 10%, data is entered collectively for the tax period, with a display of data by individual sources (Figure 17).
 - o Within the sources “2.3.1 Internal account foreign person” and “2.3.2 Internal account VAT payer”, the Basic Tax and VAT are automatically entered, and the user is also enabled to manually correct the specified data for the Records of previous tax relating to periods prior to 01.01.2025.
 - o In the “2.3.3 Total” box, data from the previously described sources is automatically added and this data The user cannot manually correct according to the previously mentioned rules.
 - o In the box “2.3.4 VAT deductible as input tax”, the user enters the data manually.

Извори - Појединачна евиденција ПДВ	Промет по стапи од 20%		Промет по стапи од 10%	
	Основаца	ПДВ	Основаца	ПДВ
2.3.1 Интерни рачун - страни лице	43,27	65,76	48,98	71,10
2.3.2 Интерни рачун - обавезни ПДВ	33,48	22,33	44,15	66,77
2.3.3 Укупно	76,75	88,09	93,13	77,88
2.3.4 ПДВ који се може одбити као претходни порез		0,00		0,00

Figure No. 17 - View of section “2.3 Increase in the base, i.e. VAT”

- Within the section “2.4 Reduction of the base, i.e. VAT”, which consists of the sections Turnover at a rate of 20% and Turnover at a rate of 10%, data is entered collectively for the tax period, with a display of data by individual sources (Figure 18).
 - o Within the sources “2.4.1 Internal account foreign person” and “2.4.2 Internal account VAT payer”, the Basic Tax and VAT are automatically entered, and the user is also enabled to manually correct the specified data for the Records of previous tax relating to periods prior to 01.01.2025.
 - o In the “2.4.3 Total” box, data from the previously described sources is automatically added and this data The user cannot manually correct according to the previously mentioned rules.
 - o In the “2.4.4 Reduction of previous tax” section, the user enters data manually.

Источник - Поддржувач на плаќањето ПДВ:	Процент на стопан од 20%		Процент на стопан од 10%	
	Основа	ПДВ	Основа	ПДВ
2.4.1 Интерни рачуни - странско лице	55,44		44,33	
2.4.2 Интерни рачуни - објектот ПДВ	77,68		88,77	
2.4.3 Вкупно	133,12		133,10	
2.4.4 Сметаната претходна порок		0,00		0,00

2.5 Намодела или дел од намодата која ја плаќаат пре извршеното промена (аванс)

Аванс за процент на стопан од 20%		Аванс за процент на стопан од 10%	
Основа	ПДВ	Основа	ПДВ

Buttons: Преглед, влез, излез, Излез

Figure No. 18 - View of section "2.4 Reduction of the tax base, i.e. VAT"

- In the section "2.5 Fee or part of the fee paid before the turnover is completed (advance)", which consists of the sections Advance for turnover at a rate of 20% and Advance for turnover at a rate of 10%, data is entered collectively for the tax period, with a display of data by individual sources (Figure 19).
 - Within the sources "2.5.1 Internal account foreign person" and "2.5.2 Internal account VAT payer", the Basic Tax and VAT are automatically entered, and the user is also enabled to manually correct the specified data for the Records of previous tax relating to periods prior to 01.01.2025.
 - In the "2.5.3 Total" box, data from the previously described sources is automatically added and this data The user cannot manually correct according to the previously mentioned rules.
 - In the "2.5.4 VAT deductible as input tax" section, the user enters the data manually.

Источник - Поддржувач на плаќањето ПДВ:	Аванс за процент на стопан од 20%		Аванс за процент на стопан од 10%	
	Основа	ПДВ	Основа	ПДВ
2.5.1 Интерни рачуни - странско лице	99,88	22,91	11,22	33,44
2.5.2 Интерни рачуни - објектот ПДВ	44,35	88,77	99,00	88,77
2.5.3 Вкупно	144,23	88,88	110,22	122,21
2.5.4 ПДВ која се некое одбегло или претходна порок		0,00		0,00

2.6 Сметаната аванс

Аванс за процент на стопан од 20%		Аванс за процент на стопан од 10%	
Основа	ПДВ	Основа	ПДВ

Buttons: Преглед, влез, излез, Излез

Image No. 19 - View of section "2.5 Fee or part of the fee paid before the transaction (advance payment)"

- Within the section "2.6 Reduction of advance payments", which consists of the sections Advance payments for turnover at a rate of 20% and Advance payments for turnover at a rate of 10%, data is entered collectively for the tax period, with a display of data by individual sources (Figure 20).
 - Within the sources "2.6.1 Internal account foreign person" and "2.6.2 Internal account VAT payer", the Basic Tax and VAT are automatically entered, and the user is also enabled to manually correct the specified data for the Records of previous tax relating to periods prior to 01.01.2025.
 - In the "2.6.3 Total" box, data from the previously described sources is automatically added and this data The user cannot manually correct according to the previously mentioned rules.
 - In the "2.6.4 Reduction of previous tax" section, the user enters data manually.

Figure No. 20 - View of section "2.6 Advance payment reduction"

10. Within the section "Part 3. VAT on import/delivery of goods released for free circulation in accordance with customs regulations" of the records, which consists of sections for VAT at a rate of 20% and VAT at a rate of 10%, data is entered collectively for the tax period, as follows (Figure 21):

- Within the source "3.1. Paid VAT", the Basic Tax and VAT are automatically entered and the data is automatically entered, and for the Records of Previous Taxes relating to periods prior to 01.01.2025. the user is also enabled to manual correction of the specified data.
- In the "3.2. Deductible VAT paid" box, the user enters the data manually.
- In the "3.3. Total VAT paid" section, data related to VAT at a rate of 20% and VAT at rate of 10%, which are entered in section "3.1. VAT paid".
- In the "3.4. Total deductible VAT paid" section, data related to VAT at a rate of 20% and VAT at a rate of 10%, which were entered in the "3.2. Deductible VAT paid" section, are automatically added.

Део 3. ПДВ за увоз/достављање добара стављених у слободан промет у складу са царинским прописима

Figure No. 21 - Overview of the section "Part 3. VAT on import/delivery of goods released for free circulation in accordance with customs regulations"

11. Within the section "Part 4. VAT compensation paid to the farmer including the increase" of the record, there are fields "4.1. Total VAT compensation paid to the farmer" and "4.2. Total VAT compensation deductible as previous tax"; both fields are filled in manually by the user (Figure 22).

Део 4. ПДВ надокнада плаћена пољопривреднику укључујући и повећање

Image No. 22 - View of the section "Part 4. VAT compensation paid to the farmer including the increase"

12. Within the "Part 5. Corrections to previous tax deductions" section of the records, there are sections "5.1 Corrections to previous tax deductions – increase" and "5.2 Corrections to previous tax deductions – decrease".

- In the section "5.1 Corrections to the deduction of previous tax – increase", the amounts of all displayed bases are filled in manually by the user (the bases are as follows: "5.1.1 Acquisition of the right to deduct previous tax based on subsequent acceptance of an electronic invoice", "5.1.2 Subsequent acquisition of the right to deduct previous tax for equipment and facilities for carrying out activities, i.e. investments in facilities for carrying out activities", "5.1.3 Decision of the tax authority", "5.1.4 Increase in the proportional tax deduction in the last tax period of the calendar year or the last tax period", "5.1.5 Acquisition of the right to deduct previous tax in

recording for VAT payment obligation", "5.1.6 Other basis (e.g. reversal)" - Figure No. 23.

5.1 Исправке одбитка претходног пореза – повећање

Основ	Износ
5.1.1 Стицање права на одбитак претходног пореза по основу накнадног прихватања електронске фактуре	<input type="text"/>
5.1.2 Накнадно стицање права на одбитак претходног пореза за опрему и објекте за вршење делатности, односно улагања у објекте за вршење делатности	<input type="text"/>
5.1.3 Одлука пореског органа	<input type="text"/>
5.1.4 Повећање сразмерног пореског одбитка у последњем пореском периоду календарске године или последњем пореском периоду	<input type="text"/>
5.1.5 Стицање права на одбитак претходног пореза код евидентирања за обавезу плаћања ПДВ	<input type="text"/>
5.1.6 Други основ (нпр. сторнирање)	<input type="text"/>

Picture no. 23 - View of the section "5.1 Corrections of the deduction of previous

tax – increase • Within the section "5.2 Corrections of the deduction of previous tax – decrease", the amounts of all displayed bases are filled in manually by the user (the bases are as follows: "5.2.1 Termination of the conditions for exercising the right to deduct previous tax for equipment and facilities for carrying out activities, i.e. investments in facilities for carrying out activities", "5.2.2 Decision of the tax authority", "5.2.3 Reduction of the proportional tax deduction in the last tax period of the calendar year or the last tax period", "5.2.4 Submission of a request for deletion from the VAT taxpayer records", "5.2.5 Other basis (e.g. reversal)", "5.2.6 Decision of the customs authority on the basis of which the VAT is reduced, "5.2.7 Reduction VAT compensation paid to the farmer") - Figure No. 24.

Основ	Износ
5.2.1 Престанак услова за остваривање права на одбитак претходног пореза за опрему и објекте за вршење делатности, односно улагања у објекте за вршење делатности	<input type="text"/>
5.2.2 Одлука пореског органа	<input type="text"/>
5.2.3 Смањења сразмерног пореског одбитка у последњем пореском периоду календарске године или последњем пореском периоду	<input type="text"/>
5.2.4 Подношење захтева за брисање из евиденције обавезника ПДВ	<input type="text"/>
5.2.5 Други основ (нпр. сторнирање)	<input type="text"/>
5.2.6 Одлука царинског органа на основу које долази до смањења ПДВ	<input type="text"/>
5.2.7 Смањење ПДВ накнаде плаћене пољопривреднику	<input type="text"/>

Figure No. 24 - View of section "5.2 Corrections to previous tax deductions – reduction"

Form options:

Within the form, we distinguish two types of options:

- Options positioned at the bottom of the form, whose availability to the user depends on the status they are in records.

If a new Previous Tax Record is created, three options are visible as in the image below (Image No. 25)

Save – Saves the entered data and the form changes to the "In preparation" status and returns the user to the list of previous tax records.

Cancel – Discards the changes made, closes the form and returns the user to the list of previous tax records. Download analytical

view – by selecting this option, the user receives a file with an analytical view of the data, which will be explained in more detail below.

1.2.3 Други резултат 0,00 0,00 0,00 0,00

1.2.4 Укупно 0,00 0,00 0,00 0,00

1.2.5 ПДВ који се може одбити као претходни порез 0,00 0,00

1.3 Повољнај основца, односно ПДВ

Процент на стопи од 10% Процент на стопи од 10%

Изабор:	Основца	ПДВ	Основца	ПДВ
1.3.1 Електронске фактуре	0,00	0,00	0,00	0,00
1.3.2 Финансијски резултат	0,00	0,00	0,00	0,00
1.3.3 Други резултат	0,00	0,00	0,00	0,00
1.3.4 Укупно	0,00	0,00	0,00	0,00

Download analytical view Save Record

Figure 25 - View of options available when creating a new record

If you enter the previous tax record that is in the "In preparation" status, five options are visible as in the image below (Image no. 26).

Download analytical view - by selecting this option, the user receives a file with an analytical view of the data that will be explained in more detail below.

Save – Saves the changes made to the form and returns the user to the list of previous tax records

Record – The previous tax record changes to the "Recorded" status and returns the user to the list of previous tax records.

From the 1st to the 12th day of the month following the period for which the previous tax is recorded (until the 13th day of the specified month), within the Previous Tax Records that relate to periods following the expiration of 31.12.2024, the option selection is disabled if the user has not previously selected the "Refresh data" option, while from the 13th day of the specified month, the option selection does not depend on the previous selection of the "Refresh data" option.

Delete – Deletes the previous tax record and returns the user to the list of previous tax records.

Cancel – Discards the changes made and returns the user to the list of previous tax records.

1.2.3 Други резултат 0,00 0,00 0,00 0,00

1.2.4 Укупно 24,78 24,78 12,34 24,56

1.2.5 ПДВ који се може одбити као претходни порез 0,00 0,00

1.3 Повољнај основца, односно ПДВ

Процент на стопи од 10% Процент на стопи од 10%

Изабор:	Основца	ПДВ	Основца	ПДВ
1.3.1 Електронске фактуре	75,00	60,12	34,89	65,43
1.3.2 Финансијски резултат	0,00	0,00	0,00	0,00

Edit Cancel Record

Image No. 26 - View of options available on the record form that is in the "Under preparation" status

If you enter the previous tax record that is in the "Recorded" status, three options are visible as in the image below (Image no. 27)

Edit – Allows you to change the entered values.

Cancel – returns the user to the list of previous tax records.

1.2.3 Други рази	3.001,00	3.001,00	4.001,00	4.001,00
1.2.4 Укупно	8.002,00	8.002,00	8.002,00	8.002,00
1.2.5 ПДВ који се може одбити као кредитован порез		3.001,00		4.001,00

Месец:	Промет по стопи од 20%		Промет по стопи од 10%	
	Основаца	ПДВ	Основаца	ПДВ
1.3.1 Електронске фактуре				
1.3.2 Финансијски рази	100,00	20,00	200,00	20,00
1.3.3 Други рази	100,00	20,00	300,00	30,00
1.3.4 Укупно	200,00	40,00	500,00	50,00

Buttons: **Download analytical view**, **Correct**, **Cancel**

Image No. 27 - View of options available on the record form that is in the "Recorded" status

Within the form that opened after the user selected the "Correct" option, three options are visible as shown below. pictures below (Picture No. 28):

Download analytical view - by selecting this option, the user receives a file with an analytical view of the data that will be explained in more detail below.

Save correction – Saves the new record with the entered data in the status. "Recorded" and transfers the previous record to the status "Corrected". However, the record remains in the status "Recorded" and no new record is saved if the record correction was made on the day of recording. From the 1st to the 12th day of the month following the period for which the previous tax is recorded (until the 13th day of the specified month), within the Previous tax records that relate to the periods following the expiration of 31.12.2024. the option selection is disabled if the user has not previously selected the "Refresh data" option, while from the 13th day of the specified month the option selection does not depend on the previous selection of the "Refresh data" option.

Cancel – returns the user to the list of previous tax records.

1.2.3 Други рази	3.001,00	3.001,00	4.001,00	4.001,00
1.2.4 Укупно	8.002,00	8.002,00	8.002,00	8.002,00
1.2.5 ПДВ који се може одбити као кредитован порез		3.001,00		4.001,00

Месец:	Промет по стопи од 20%		Промет по стопи од 10%	
	Основаца	ПДВ	Основаца	ПДВ
1.3.1 Електронске фактуре				
1.3.2 Финансијски рази	100,00	20,00	200,00	20,00
1.3.3 Други рази	100,00	20,00	300,00	30,00
1.3.4 Укупно	200,00	40,00	500,00	50,00

Buttons: **Download analytical view**, **Cancel**

Figure 28 - View of options available on the record form after the user selects the "Correct" option

Within the record that is in the "Corrected" status, two options are visible as in the image below (Image no. 29): Download analytical view - by selecting the option, the user receives a file with an analytical view of the data, which will be explained in more detail below.

Cancel – returns the user to the list of previous tax records

2. Within the previous tax records, the user has the following two options for entering or editing and analytically displaying data that is automatically filled in by the system (Figure 30):

Refresh data - By selecting the "Refresh data" option, the Previous Tax Records are filled with data obtained automatically from the system. The option is available to the user in any status of the Previous Tax Records, except in the "Corrected" status. Selecting the "Refresh data" option is enabled after the user fills in the "Year", "Period" and "Tax period" fields.

The possibility of using the option depends on the period to which the Previous Tax Records refer, as well as on the day the Previous Tax Records are completed by the user: • For Previous Tax

Records relating to periods before 01.01.2025, the user is able to use the option at any time, while selecting the option automatically fills in the data starting from the 10th of the month following the period for which the previous tax is recorded (with the balance as of the 9th day of the specified month).

- For Previous Tax Records relating to periods following the expiry of 31.12.2024, the option is available to the user from the 1st to the 12th day of the month following the period for which the records are being kept. By selecting the option from the 1st to the 11th day of the calendar month following the tax period for which the previous tax is being kept, the data from the system is automatically filled in with the balance on the day preceding the day the "Refresh data" option is selected, while after the expiry of the 11th day (12th day), by selecting the option by the user, the data is automatically filled in with the 11th of the month following the period for which the previous tax is being kept (with the balance on the 10th of the month).

After the 12th day of the month following the period for which the records are being kept (from the 13th day), the option is not available to the user. Unlock the form - Selecting the "Unlock the form" option enables manual entry and correction of data related to data that is automatically filled in from the system by selecting the "Refresh data" option. The "Unlock the form" option is available to the user for Previous tax records that relate to periods prior to 01.01.2025. However, the "Unlock the form" option will not be available to users within Previous tax records that relate to periods following the expiration of 31.12.2024.

Within the Previous Tax Records, the user has the option to download an analytical view of system values.

On the user interface, the "Download analytical view" option is positioned at the bottom of the page. It becomes available to the user after selecting the "Refresh data" option, as well as in the event that he saves, records, or corrects the Previous Tax Records within which he previously selected the "Refresh data" option. By selecting the "Download analytical view" option, an analytical view of the data is generated, in the form of a CSV file, which is automatically filled in from the eFaktura system. The CSV file contains in its name: Tax Identification Number, Tax Period, Period and Year for which the previous tax records were made, as well as the date of the data displayed within the file. The specified file contains the following columns:

- Position within the Previous Tax Records - represents the position number of the Previous Tax Records within which the amounts are displayed, the calculation of which includes the values displayed within the CSV file. It can take one of the following values: 1.1.1, 1.2.1, 1.3.1, 1.5.1, 2.1.1, 2.1.2, 2.2.1, 2.2.2, 2.3.1, 2.3.2, 2.4.1, 2.4.2, 2.5.1, 2.5.2, 2.6.1, 2.6.2 and 3.1
- Document number - the document number displayed within the CSV file.
- System identifier - purchaseInvoiceId for invoices, individualVatId for individual VAT records or customs-DeclarationId for customs declarations
- Source - source of the document (electronic invoice, individual VAT record or customs declaration number)
- Status - the status of the document on the date displayed in the "Data Date" field
- Seller's PIB - Tax Identification Number of the sender of the electronic invoice

Note: The current version displays the status of Individual VAT records and the status of payment of VAT paid upon import. In a future version, the status of electronic invoices will be displayed.

- VAT liability/recording date - displays the following:
 - o the date of VAT liability on which the values of the presented documents were included in the calculation of the amounts presented in the sections included in PART 1. Records of previous tax,
 - o the date of change in the status of individual VAT records whose values were included in the calculation of the amounts shown in the sections included in PART 2. Records of previous tax,
 - o the date of payment of paid VAT obligations that were included in the calculation of the amounts shown in the sections included in PART 3. Records of previous tax.
- Processing date - Date when the document entered the calculation of the Previous Tax Records
- Base 20% - depending on the values shown in the column "Position within the Previous Tax Records", shows the following:
 - o for positions 1.1.1, 1.2.1, 1.3.1, 2.1.1, 2.1.2, 2.2.1, 2.2.2, 2.3.1, 2.3.2, 2.4.1 and 2.4.2 the value shown by which the specified document participates in the calculation of the amount shown in the field "Base - Turnover at a rate of 20%"
 - o for positions 1.5.1, 2.5.1, 2.5.2, 2.6.1 and 2.6.2, the value shown is the amount by which the specified document participates in the calculation of the amount shown in the field "Base - Advance for turnover at a rate of 20%"
- VAT 20% - depending on the values shown in the column "Position within the Previous Tax Records", displays the following:
 - o for positions 1.1.1, 1.2.1, 1.3.1, 2.1.1, 2.1.2, 2.2.1, 2.2.2, 2.3.1 and 2.3.2 the value shown by the specified document participates in the calculation of the amount shown in the field "VAT - Turnover at a rate of 20%"
 - o for positions 1.5.1, 2.5.1 and 2.5.2, the value shown is the contribution of the specified document to the calculation of the amount shown in the field "VAT - Advance for turnover at a rate of 20%"
 - o for position 3.1, the value by which the specified document participates in the calculation of the amount shown in the field "VAT paid at a rate of 20%"

- Base 10% - depending on the values shown in the column "Position within the Previous Tax Records", shows the following:
 - o for positions 1.1.1, 1.2.1, 1.3.1, 2.1.1, 2.1.2, 2.2.1, 2.2.2, 2.3.1, 2.3.2, 2.4.1 and 2.4.2, the value shown by the specified document participates in the calculation of the amount shown in the field "Base - Turnover at a rate of 10%"
 - o for positions 1.5.1, 2.5.1, 2.5.2, 2.6.1 and 2.6.2, the value shown is the amount by which the specified document participates in the calculation of the amount shown in the field "Base - Advance for turnover at a rate of 10%"
- VAT 10% - depending on the values shown in the column "Position within the Previous Tax Records", displays the following:
 - o for positions 1.1.1, 1.2.1, 1.3.1, 2.1.1, 2.1.2, 2.2.1, 2.2.2, 2.3.1 and 2.3.2 the value shown by which the specified document participates in the calculation of the amount shown in the field "VAT - Turnover at a rate of 10%"
 - o for positions 1.5.1, 2.5.1 and 2.5.2, the value shown is the contribution of the specified document to the calculation of the amount shown in the field "VAT - Advance for turnover at a rate of 10%"
 - o for position 3.1, the value by which the specified document participates in the calculation of the amount shown in the field "VAT paid at a rate of 10%" and the analytical view

Image No. 29 - View of options available on the record form that is in the "Corrected" status

Image No. 30 - Display of the options "Refresh data", "Download analytical view", as well as the option "Unlock form" which is visible for Previous tax records relating to periods before 01.01.2025, while it is not visible for Previous tax records relating to periods following the expiry of 31.01.2024.

Layout of the analytical display of system values of previous tax records (Figure 30a)

Table with 10 columns: ID, Date, Status, Version, and others. The table contains multiple rows of data, likely representing document versions and their associated dates and statuses.

Picture No. 30a

Document version list

By selecting the option “List of document versions”, the user opens a part of the page that displays a list of versions of the record status (Figure 31). This list displays data related to versions of the previous tax record according to the change in its status, namely: the date when the previous version of the record was changed, i.e. assigned a status, the status after the (new) change and the date of change of this status.



Image No. 31 - Document version list display

4. USER GUIDE FOR THE USER INTERFACE OF THE INVOICE MANAGEMENT SYSTEM FOR PUBLIC FUNDS USERS

Software

(SUF)

April 2022.

4.1 Instructions for logging into SUF using the electronic identification portal

In order to register for the Incoming Invoice Management System, you must fill out the application form and send it to the email address: prijava@esuf.rs You can also send a request for the application form to prijava@esuf.rs

You log in to SUF using the electronic identification portal. If you have already registered on the electronic identification portal, you can immediately proceed to the SUF login section.

Otherwise, you need to register on the electronic identification portal first. Registration procedure on the portal is explained in the previous section of this manual (section 3.2.)

Here only

4.1.1. Registering for SUF

- On your computer or mobile phone, access SUF at <https://suf.gov.rs/> and select the **"Single Sign On" option**.

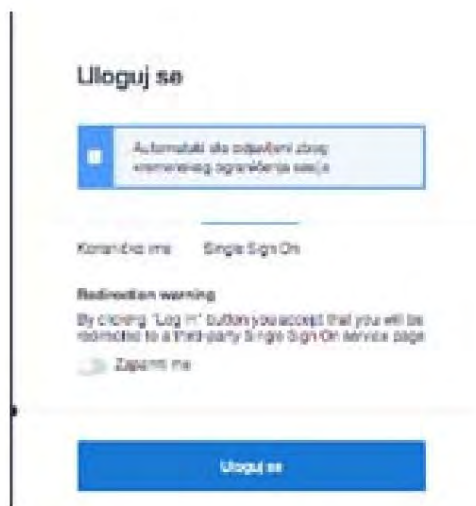


Image No. 13 Login to the Invoice Management System

- On the next screen, select "Mobile Application" or Qualified Electronic Certificate. If you have chosen to apply via the mobile app, follow the steps below:

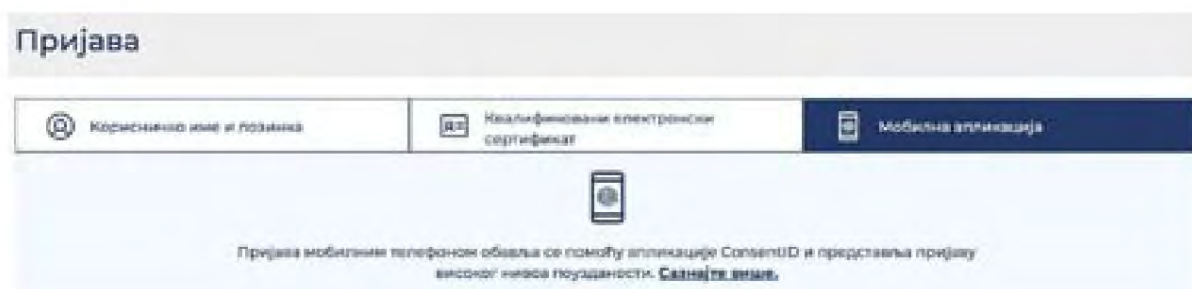


Image No. 14 Login via mobile app

- The next screen looks like the image below, and you need to enter the email address with which you created your user account, which is also your username. Confirm by clicking the **"LOG IN" button**.

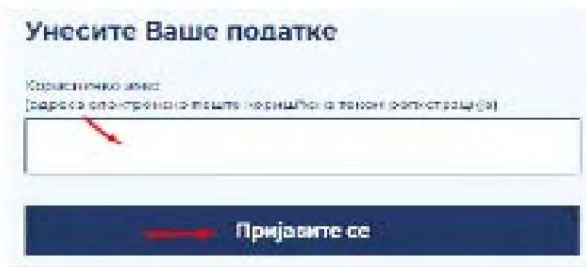


Image No. 15 Entering an email address

- At this point, your screen will look like the image below. Now you need to open the **ConsentID** app on your mobile phone.



Image no. 16 Identity verification via application

- To enter the application, you must enter the PIN you created when installing this application on your mobile phone.

Launch the ConsentID mobile app and enter the pin you created when installing the app.

A form will open as shown in the image below. You will receive a notification that there is a request for login authorization. Click Request button and then Confirm to log in.

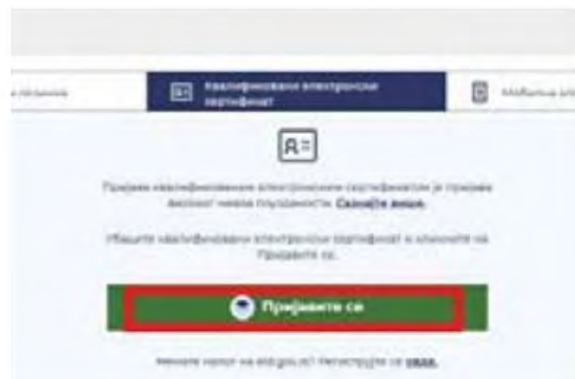


Click the Confirm button. After successfully processing the request, the Portal performs the login on both your computer or mobile device. the device from which the login was initiated.

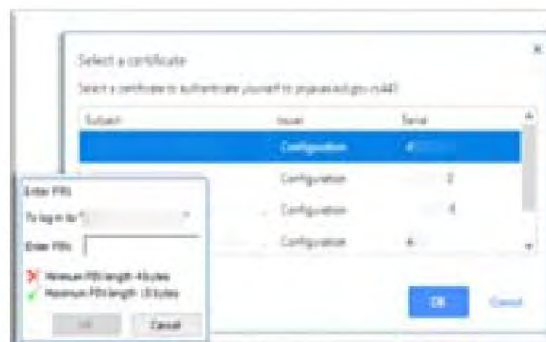


With this step, the mobile application registration has been successfully completed.

If you are using a qualified electronic certificate when logging in, select on the login page qualified electronic certificate and click the Sign in button.



In the window that appears, select your certificate and enter the PIN.



- If you look at your computer screen, you will see that you have logged in to the desired portal.

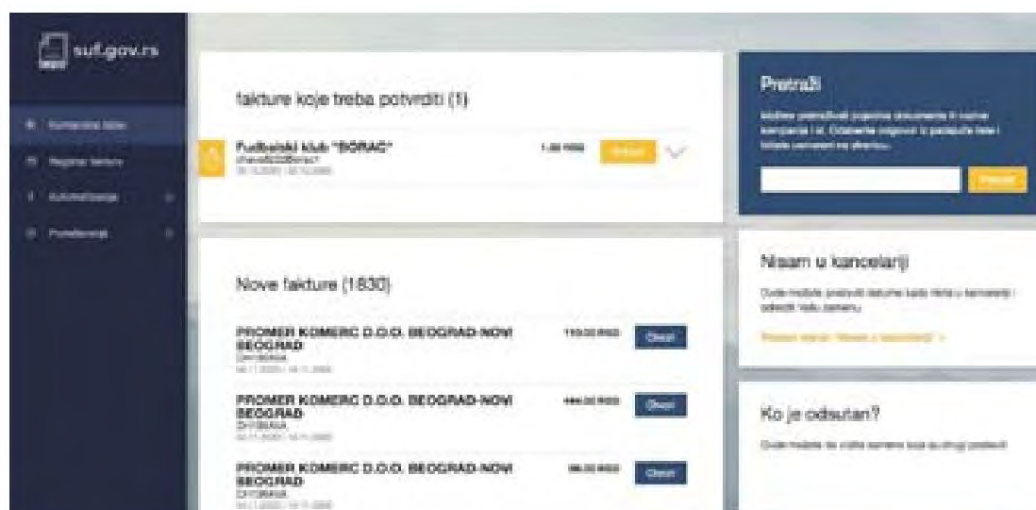
4.2 User roles

4.2.1 Administrator

In SUF, the administrator has the highest permission to change system settings and in addition uses all functions related to invoices. The administrator can create users, change user data, save changes to accounting data (e.g. account numbers, dimensions), create confirmation flows and automatic posting. In addition to being able to see all invoices, regardless of whether the invoices have been forwarded to the approval procedure or not, the administrator can also delete invoices or export the data to a CSV file if necessary. The administrator also has more options in the invoice browser compared to a regular user and can enter incoming invoices manually.

Front page

After entering SUF, the administrator has two groups of invoices: the first group contains invoices that require administrator approval, and below that are new invoices that need to be processed. The SUF menu is located on the left sidebar. Quick search is located on the right sidebar along with information about replacements and support for the SUF product. In the header, the administrator can change the password, select the company they want to access, and select the language in which they want to use the software. (Figure 22)



Picture no.22 Control panel

Assign invoices for processing

Regular invoice processing

To process an invoice, you must click on the invoice to open a detailed view.

Image No. 22 Detailed invoice view

In case the detailed invoice view does not have transaction lines, it is recommended to create them before the invoice is forwarded to the confirmation flow. Therefore, you need to click on the "Create transaction lines" button. This must also be done when creating the invoice manually. (Figure 24)

Naziv proizvoda	Količina	Cena	Zbir	PDV	PDV%	Sa PDV-om
1	1	1.00	1.00	0.00	0	1.00 RSD
			1.00	0.00		1.00 RSD

Dodaj stavku **Kreiraj stavke za transakcije**

Figure 24 Creating transaction items

After that, it is possible to assign the invoice for approval. When you go to the drop-down menu

"Select a confirmation flow or person", a list of saved workflows that you can assign to the invoice will open. (Image no. 25)

Potvrđivanja

Dodaj komentar

Odaberite tok odobravanja

Prezentacija

Test tok odobravanja

Image No. 25 Confirmation flow

After selection, click **"Confirm"**. If necessary, the user can also add new documents on the linked documents tab by clicking **"Add new document"**. (Image no. 27)

Potvrđivanja

Dodaj komentar

Test tok odobravanja

Potvrdi

Više opcija

Figure 26 Flow assignment

Relevantni dokumenti

348.pdf

Dodaj novi dokument

Image No. 27 Adding attachments

By selecting the **"More actions"** button, it is possible to approve the invoice, approve the invoice and assign an approval process, or reject the invoice. (Figure 28)

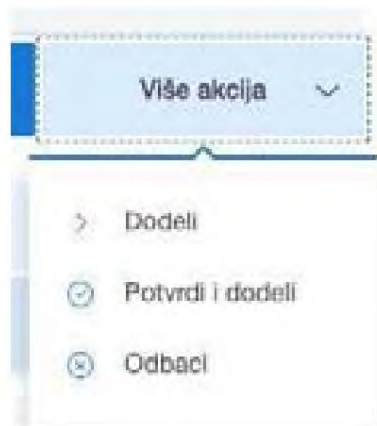




Image No. 28 Actions with invoices

Once the document is added, you can easily download it by clicking the download button. The document is visible to everyone who processes the invoice. (Image No. 29)



Image No. 29 Downloading documents

You can download the PDF file by selecting the , while choosing  options you can download the invoice with your accompanying documentation option.

When an invoice assigned to an administrator is confirmed, it disappears from the dashboard. In this case, you can download the next invoice and start processing it. You can do this using the bar above the invoice or by selecting another invoice on the dashboard. The detailed view will open. (Image no. 30)

PROMER KOM... 144.00 RSD CHIOBA... 04.11.2020	MB-YTPADA UA... 518.00 RSD ...1023asna 04.11.2020	MB-YTPADA UA... 848.00 RSD ...1023asna 04.11.2020	MB-YTPADA UA... 437.00 RSD ...1023asna 04.11.2020	PROMER KOM... 84.00 RSD CHIOBA... 04.11.2020	PROMER KOM... 444.00 RSD CHIOBA... 04.11.2020	PROMER KOM... 1,344.00 RSD CHIOBA... 04.11.2020
--	--	--	--	---	--	--

Image No. 30 Bar for reviewing invoices from the same supplier

Change data and delete invoice

The administrator and controller have the ability to edit invoice details, although only the administrator can delete invoice. This can be done by opening the detailed view of the invoice and clicking on the arrow on the invoice header. (Image no. 31)



Image No. 31 Additional information and actions

After that, additional information about the invoice will open and the options "Edit or add", "New invoice" will appear. and "Delete". (Image no. 32)

Fudbalski klub "BORAC"
chava5222Borac1
Dodeljeno
Referentni broj: 12312

Datum fakture
29.10.2020

Datum dospeća
30.10.2020

1.00 RSD
PDV 0.00 RSD
Zbir bez PDV-a: 1.00 RSD

Matični broj dobavljača 17011880
ERP broj dobavljača 50
Adresa dobavljača -
Kontakt dobavljača -
Korisnik beneficija Fudbalski klub "BORAC"
Računovodstveni datum 29.10.2020
Broj Ugovora -
Uplati na nalog 123456789123456789
Kupac Ministarstvo Finansija
Adresa kupca
Kontakt kupca
Porudžbenica
Vrsta dokumenta

Uredi ili dodaj Nova faktura Obrisi

Dodatne informacije i radnje

Image No. 32 Additional information about the invoice

Deleting an invoice

The administrator can simply delete the invoice by clicking the **"Delete" button**. There are cases when an invoice twice sent to SUF. In that case, SUF will create a duplicate that needs to be deleted. There may also be some incorrect invoice data, so the invoice can be deleted and resent. You can see deleted invoices in the **"Invoice Register"**. Simply click on the status and select "Deleted" and click **"Apply"** to get a view of all deleted invoices. (Image no. 33)

Pronađi...

Odaberi sve
Odaberi ništa

☐ Novi
☐ Dodeljeno
☐ Odobreno
☐ Nije za izvoz
☐ Izvoz u toku
☐ Izvezeno
☒ Obrisano

Primeni

Image no. 33 Overview of deleted invoices

Edit or add

Under "Edit or Add" you can change the invoice header. You can adjust the amounts and add valid data required for this invoice. (Image no. 34)

Promeni zaglavlje fakture

Broj fakture	rhava62998onac1
je Potraživanje	<input type="checkbox"/>
Opis	
Datum fakture	29.10.2020
Računovodstveni datum	29.10.2020
Datum dospeća	30.10.2020
Referentni broj	12312
Broj Ugovora	
Valuta	RSD
Ukupan zbir fakture	1
PDV	0
Zbir bez PDV-a	1
Dobavljač	Fudbalski klub "BORAC"

Otvori karticu dobavljača-

Korisnik/beneficijar	Fudbalski klub "BORAC"
Uplatiti na račun	123456789123456789
Kupac	Ministarstvo Finansija
Kontakt kupca	
Posrednik	
Vrsta dokumenta	

Image No. 34 Invoice header changes

New invoice

"New Invoice" is a feature that allows you to create a new invoice based on previous invoice data. This means you don't always have to manually create an invoice when the supplier is the same. All you need to do is add the new invoice number and invoice dates.

Invoice confirmation

If the invoice is sent to the administrator for approval, the system will display the invoice on the dashboard under "Invoices" which needs to be approved". Depending on the environment configuration, there are three options for account verification.

Default invoice confirmation method

When no changes have been made to the company settings for the confirmation function, you can see the "View" button on the invoice review dashboard. After clicking on "View" or on the supplier name, a detailed view of the invoice opens, which can be confirmed. (Figure 35)

fakture koje treba potvrditi (1)

PROMER KOMERC D.O.O. BEOGRAD-NOVI BEOGRAD CHIOSAVA 04.11.2020 14.11.2020	444.00 RSD	<input type="button" value="Pregledaj"/>
---	------------	--

Dokumenti

379.pdf

Potvrde i napomene

08.11.2020 Petar Brčić dodeljen

Image No. 35 Default invoice confirmation method

Fast approval

When the quick confirmation action is enabled in the company settings, a **"Confirm" button is added to each invoice**. You can also see a detailed view when you click the arrow next to the **"Confirm" button**. There is an option on the screen to open an image of the invoice (Figure 36).



Image No. 36 Quick approval

Confirm all

Further, if the **"Approve All" option is enabled**, the user can **"approve"** each pending invoice with a single click.

Verification process

During the confirmation process, a user (including an administrator) can perform the following steps in the invoice details view:

- Confirm the invoice without comments, the invoice is forwarded to the next approver (by clicking the "Confirm" button);
- Confirm the invoice with comments, the invoice is forwarded to the next approver (by adding comments and by clicking "Confirm");
- Confirm the invoice and assign it to the work process (by adding comments and clicking "Confirm and Assign"). Using The selected approver for this function will be next in line;
- Only assign invoice: the invoice will be assigned to a workflow (by clicking "Assign", using the previously created workflow);
- After the invoice has been assigned to a work process, the administrator can also reject it by clicking "Reject" (Figure 37)

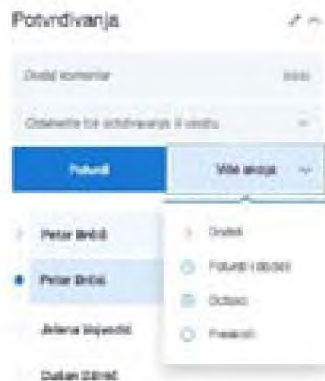


Image No. 37 Invoice rejection

Search options

Users with administrator or approver rights can use the advanced search engine. There are different parameters for searching invoices:

Status

Invoice status is related to processing and does not depend on accounting posting. (Figure 38)



Image no. 38 Statuses

Status explanations:

New - invoices that have not yet been sent to the confirmation flow. When an invoice is in this status, accounting posting is still available.

Assigned - The invoice is in the approval process and has not yet been approved. The search results show the user who currently needs to approve the invoice.

Approved – The approval process is complete; each participant has confirmed the invoice. These invoices are ready to be exported from SUF when the client specifies.

Exported - the invoice has been exported to the accounting software. Invoice details, items, and accounting information cannot be changed or supplemented. If the exported invoice has not arrived in the accounting software, the administrator can change the status from **"approved"** using the **"Reassign to last"** option to re-approve the invoice and prepare it for export.

Deleted - invoices that have been deleted by the administrator.

Creating a user

Entering user details

Only the administrator can enter and edit user details. To add a new user, go to Settings

→ Users and click "New User" in the upper right corner → a window should appear: (Picture No. 39)

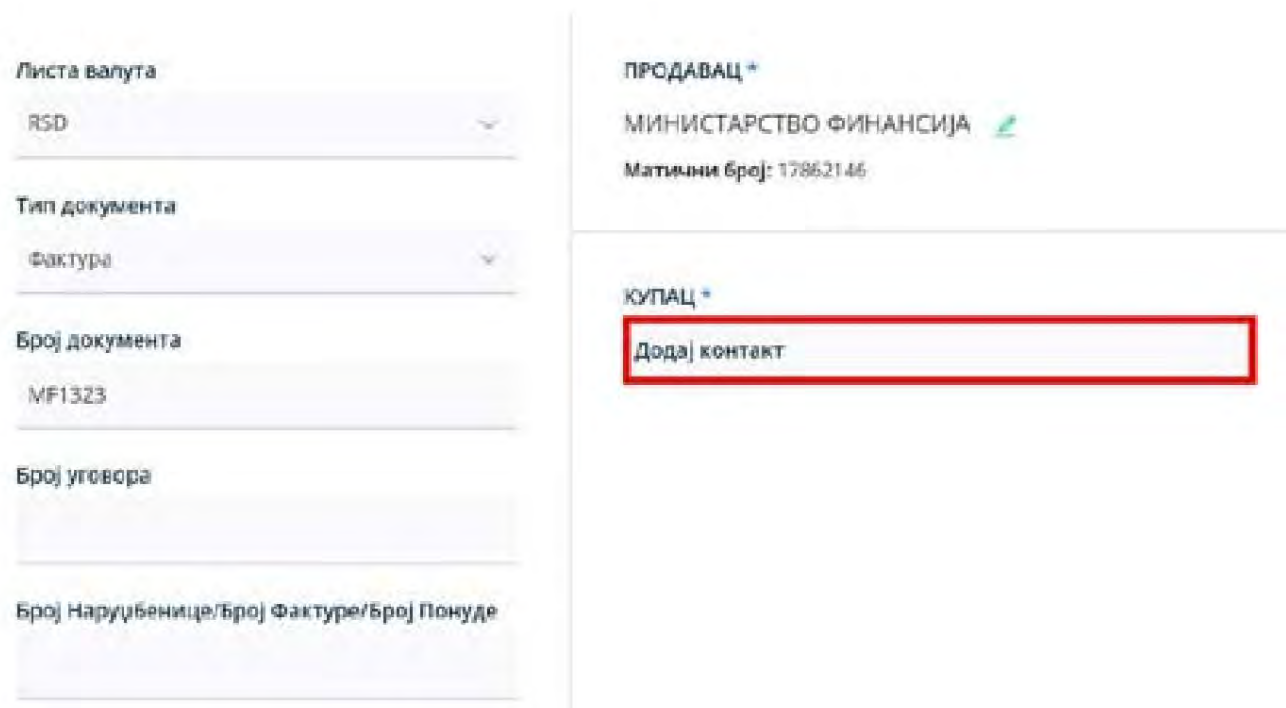


Image No. 39 Creating a user

In the pop-up form it is possible to enter the details of the new user. (Image no. 40)

Novi korisnik

Image No. 40 Entering new user data

Fill in the required fields: First Name, Last Name, Username (must be a user ID number) and email address.

Enter the desired password that you will need to give to your user. The minimum password length should be at least 6 symbols, should contain at least one number, one uppercase letter and one lowercase letter.

Do not use symbols such as %, /, *, &, %, etc.

If your company has sub-institutions, we recommend that you first start users in the parent company. SUF automatically transfers user data to the sub-institutional environment. It is important to note that when a user is added to a sub-organization, their status is inactive and must be activated to be able to access it.

Activating user profiles and saving user roles

When adding a new user, you must also select a role for that user. Click on a specific role to is assigned to the active user, and then save the changes. It is important to note that the currently available roles are Administrator, Controller, Approver, Finalizer Supervisor, Export Manager, Purchase Order Administrator, and Purchase Order Creator. If you want to use the Finalizer role, then the Approver role must also be added to the user. Invoices can only be assigned to an approval flow through previously created workflows. This can be done in the "Workflows" menu and the last person in the approval process must be an Administrator or Finalizer.

User roles

Invoice processing is based on roles. When setting up the approval process, it is important that the last person in the approval process is an administrator or finalizer. Only then can invoices be exported. The list below is a list of user roles.

Administrator - has the highest permission to change environment settings, including implementing automated transactions, invoice processing, adding new users, and so on.

Approver - the approver has the right to approve invoices assigned to him, search, and review invoices that are sent to him. In addition, he can also edit and create automatic transactions.

Controller - can see all invoices and has the right to manually assign an invoice. When the controller also has to approve invoices, then the approver role must also be assigned. The controller can manually create new invoices and also has a more detailed search engine.

Supervisor - has permission only to view all invoices. Auditor cannot change or delete any invoices.

The auditor can view incoming invoices from the incoming invoice list and has narrowed search options.

In the detailed view, he can see all approvals and comments as well as accounting data.

Finalizer - this role can only be used in conjunction with the Approver role. This role has the ability to complete the approval process, meaning that after its confirmation, the invoice is ready for export.

Export Manager - has the right to re-export already confirmed and exported invoices. The user can be a Manager
Exports only when the administrator role is also active.

Purchase order administrator – has the ability to create new purchase orders as well as delete existing purchase orders.

Purchase order creator – has the ability to create a new purchase order.

4.2.2 Approver

This chapter explains the incoming invoice processing flow from the approver's perspective. The SUF approval flow is a web-based implementation for more efficient processing of incoming invoices. A user can be any person who is authorized to work with invoices in a specific organization. An application user with the "Approver" role can:

- receive emails about incoming invoices awaiting confirmation.
- After logging in, you can see invoices awaiting confirmation on the dashboard.
- approves the incoming invoice in the invoice detail view
- assign an invoice to another approver
- reject invoice
- edit transaction lines in the invoice detail view
- add new documents in the invoice detail view
- request information about already confirmed incoming invoices in the invoice register
- set up the replacement on the control panel.

The "Approver" can only see and approve invoices assigned to him.

The incoming invoice reaches the approver.

The approver will receive an email with a list of invoices awaiting approval. When the approver clicks on the link in the email, will be redirected to a page where they must log in to view invoices awaiting approval. To receive an email notification, the administrator must enter the approver's email address and set the daily report time in the company settings.

Application

To access SUF, the approver must have user rights that ensure access to a specific User of public funds. The SUF website is located at: <https://suf.gov.rs>

It is possible to log in using SSO.

Assigning a replacement

In case of vacation or absence from work, a replacement can be set up so that invoices assigned to you can be approved. A separate replacement must be assigned for each public fund user if the user approves invoices for multiple public fund users. (Image no. 41)

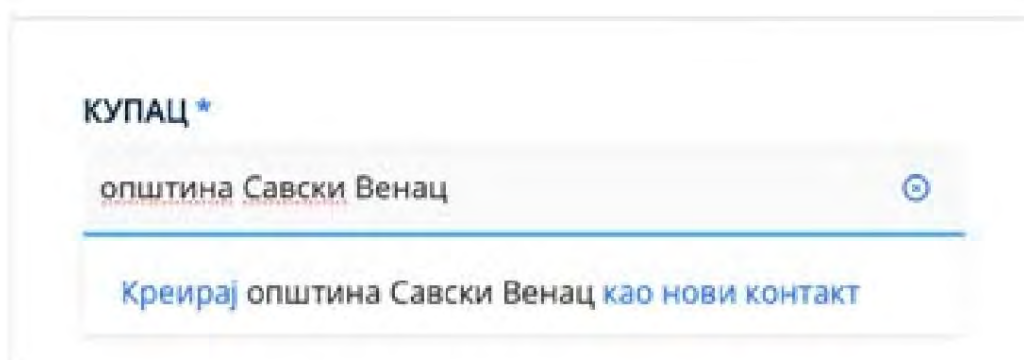


Image No. 41 Setting up a replacement

The replacement can be set on the control panel in the "Out of Office" section by clicking on "set status - out of office", after which the user selects the period and the user who will replace it in the specified period (only users of the same user of public funds are available in the selection).

Control Panel

After entering the home page, invoices that need to be approved will be displayed at the top, in the "Invoices to be confirmed" section. (Image no. 42)



Image No. 42 Invoices that need to be confirmed

By clicking the down arrow next to the "Approve" button, it is possible to see comments from other approvers, transaction lines, and a PDF document. The administrator can configure the invoice approval environment in different ways (Approve all, quick approve, or review and approve). Most approvers work in a detailed view of the incoming invoice, which you can open by clicking on the vendor name.

Detailed view of incoming invoice

The detailed view contains invoice data, invoice item data, and automatically generated lines. transaction. The right bar contains information about who must confirm the invoice. (Image No. 20)

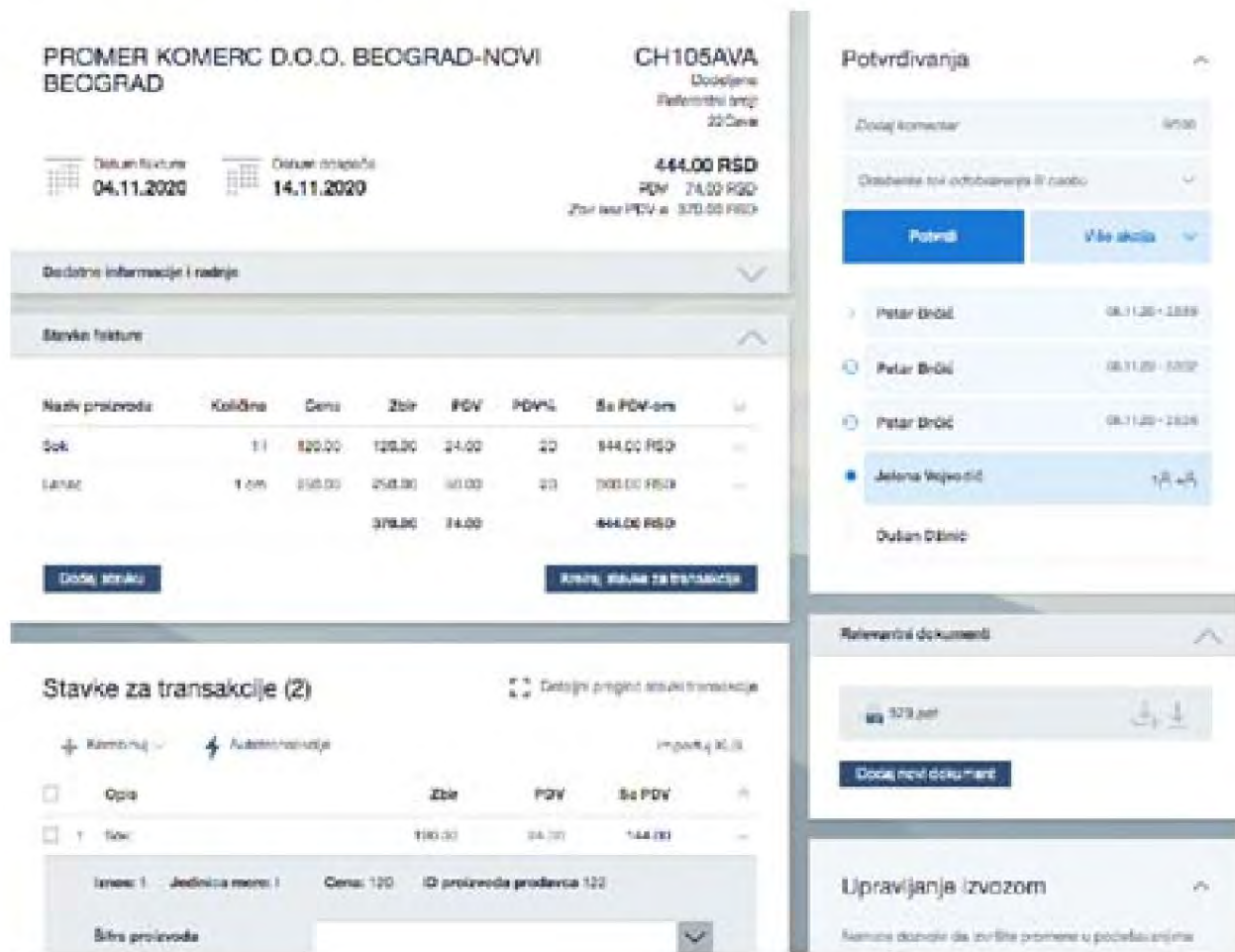
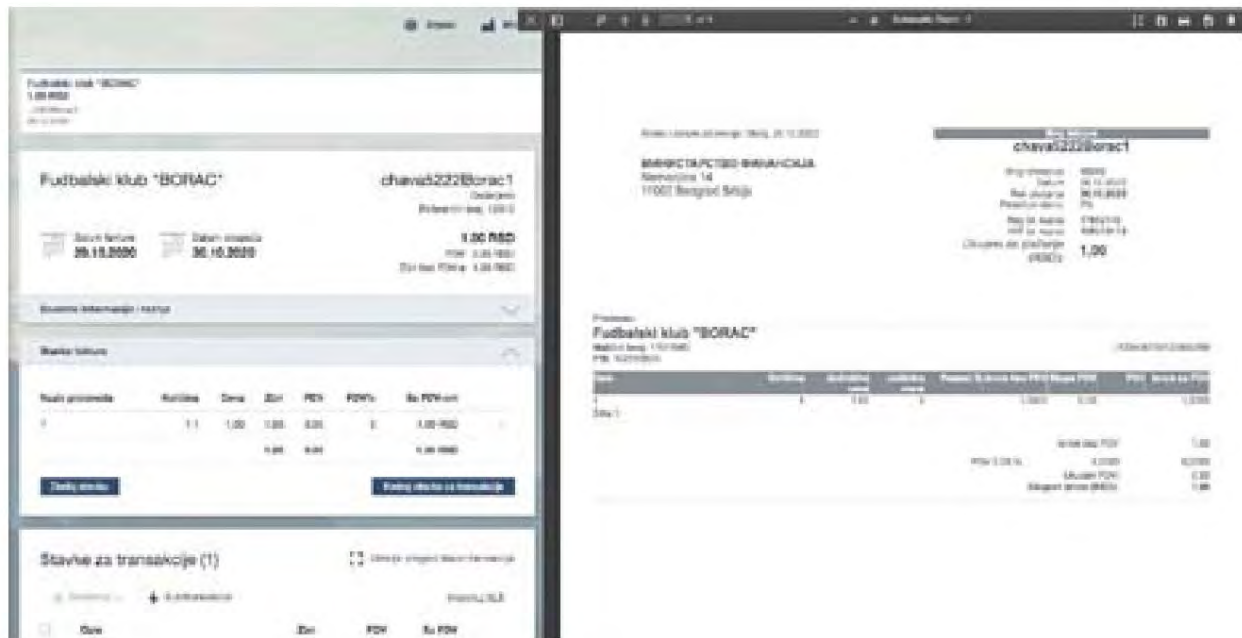


Image No. 43 Detailed view of incoming invoice

The approver can add a comment in the upper right corner. Approvers' comments remain permanently recorded and follow the invoice throughout the approval process and later during archiving. Under "**Relevant** documents" in the lower right corner, you can find PDF files, attachments, statements, charts, saved in various formats. PDF files can be opened in the detailed invoice view. (Image no. 44)



Picture no. 44 Relevant documents

Invoice approval

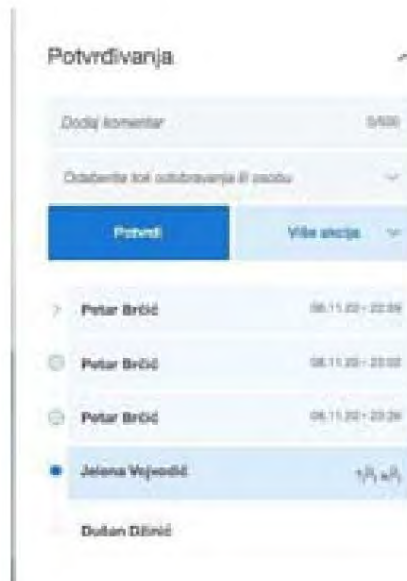


Image No. 45 Invoice approval

During the approval process, the approver can perform the following steps in the invoice detail view:

- Confirm the invoice without comments, the invoice is forwarded to the next payer (by clicking the "Confirm" button), when approved, a check mark will appear next to the approval;
- Confirm the invoice with a comment, the invoice is forwarded to the next approver (by adding a comment and clicking on "Confirm");
- Confirm the invoice and assign it to another user (who is not currently in the approval process) (by adding comments and clicking "Confirm and assign"). This function will make the selected approver the next in the approval process. When an invoice is assigned to an approver, an arrow will appear next to their name;
- Only assign invoice: the invoice will be assigned to the next approver (by clicking on "assign", using the specified username);
- Reject the invoice by clicking "Reject". When using this function, a comment about the rejection must be added. The invoice status will change and the invoice will appear on the admin or controller dashboard and the invoice must be reassigned to an approval flow. When the invoice is rejected, a cross will appear next to the username;
- Skip invoice approval by clicking "Skip", in which case the invoice is assigned to the next approver in the during approval.

The approver cannot be the last user in the approval process – the last user must have the role Administrator or Approver + Finalizer. (Image No. 46)

Invoice approval with completed accounting data

Image No. 46 Invoice approval with accounting data

- The approver must be in the detailed view.
- Under **"Transaction items"** you should fill in: product code, account, VAT rate, cost center (cost center), comment and possibly the billing date. By clicking on the text bar next to the product code, account, VAT rate or cost center, a drop-down list of previously entered data from the user's accounting system will appear.
- New fields can be added by clicking on "Add new dimensions", selecting a predefined bone center.
- When there are multiple transaction items, accounting data is filled in for each item.
- It is also possible to split invoice items, when costs need to be divided between different projects or budgets line. This can be done by clicking the "Split" button, after which a new window will open where the user can divide the item amount into multiple cost centers.
- If an invoice contains multiple items with the same accounting data for posting, it is possible to combine into one item.

Invoice search

Invoices can be quickly found by entering the supplier name or invoice number in the Quick Search, which can be found at on the control panel on the upper right side. (Picture no.47)

Image no.47 Invoice search

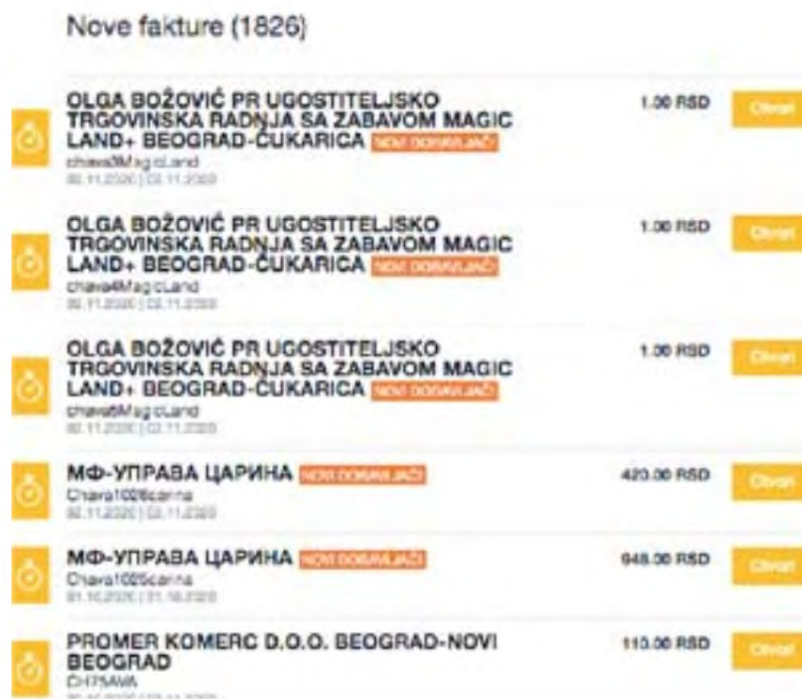
In the invoice register, the approver will be shown a list of invoices for which the approver is involved in the approval process. Approvers can also filter invoices by status, user, cost center (cost center), document type or time, as well as search for invoices by supplier name or invoice number.

4.2.3 Controller

The Controller role is intended for routing new invoices into the processing process and manually creating new invoices. If the user role is saved as "Controller", then invoices cannot be routed to them for approval, which means that the controller cannot be added to the approval flow. If the controller also needs to approve invoices, then the Approver role must also be assigned.

Sending invoices to the approval process

After the controller logs in, the dashboard will display a list of new invoices, invoices that have not yet been sent to the approval flow. Their status is new. The controller also has a quick search option on the right side where he can quickly find invoices by entering the supplier name or invoice number. The user can also set up a substitution and see information about who is replacing whom on the dashboard. To route an invoice to the approval flow, click "Open" and the detailed view of the invoice will open. (Figure 48)



Nove fakture (1826)		
	OLGA BOŽOVIĆ PR UGOSTITELJSKO TRGOVINSKA RADNJA SA ZABAVOM MAGIC LAND+ BEOGRAD-ČUKARICA chava3MagLand 02.11.2020 02.11.2020	1.00 RSD Open
	OLGA BOŽOVIĆ PR UGOSTITELJSKO TRGOVINSKA RADNJA SA ZABAVOM MAGIC LAND+ BEOGRAD-ČUKARICA chava4MagLand 02.11.2020 02.11.2020	1.00 RSD Open
	OLGA BOŽOVIĆ PR UGOSTITELJSKO TRGOVINSKA RADNJA SA ZABAVOM MAGIC LAND+ BEOGRAD-ČUKARICA chava5MagLand 02.11.2020 02.11.2020	1.00 RSD Open
	МФ-УПРАВА ЦАРИНА Chava1026carina 02.11.2020 02.11.2020	420.00 RSD Open
	МФ-УПРАВА ЦАРИНА Chava1026carina 01.10.2020 01.10.2020	948.00 RSD Open
	PROMER KOMERC D.O.O. BEOGRAD-NOVI BEOGRAD D-175AWA 02.11.2020 02.11.2020	110.00 RSD Open

Image No. 48 Sending invoices to the approval process

If the invoice detail view does not have transaction lines, the controller must create them before sending the invoice to the approval flow. This will only be the case if the invoice is created manually (Figure 49).



DOO TAMIŠ 1926 PANČEVO

test1
Nipul
Referentni broj: -

Datum fakture: 09.11.2020 Datum dostave: 28.11.2020

1,200.00 RSD
PDV: 200.00 RSD
Zbir bez PDV-a: 1,000.00 RSD

Dodatne informacije i rednje

Stavke fakture

Očekivani podaci na koje se ne može računati na osnovu i čiji stavke fakture ne treba

Naziv proizvoda	Količina	Cena	Zbir	PDV	PDV%	Sa PDV-om
			0.00	0.00		0.00 RSD

Dodaj stavku Knjiži stavke za transakciju

Figure 49 Creating transaction queues

After creating transaction items, the invoice can be assigned to a validation flow. By selecting an approval flow from the drop-down menu and clicking "Assign". By clicking "Confirm and Assign", the Controller has taken care to review the invoice to ensure that there are no incorrect data. The Controller can also add a comment.

The controller can also add new documents if necessary. The controller can do this by clicking on "Add new document" in the "Relevant documents" section. (Image no. 50)

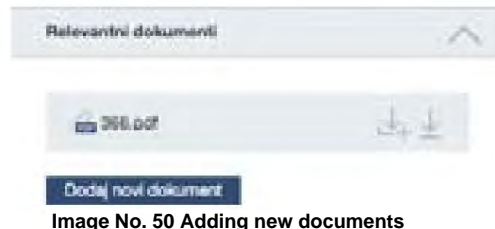


Image No. 50 Adding new documents

Once an approval flow has been assigned, the invoice will disappear from the controller's dashboard. It is then possible to move on to the next one. invoice and start the approval flow assignment process. You can do this using the bar above the invoice or by selecting another invoice on the dashboard. The detailed view will open. (Figure 51)

PROMER KOMER... 364.00 RSD CHESKA 02.11.2020	PROMER KOMER... 110.00 RSD CHESKA 02.11.2020	PROMER KOMER... 240.00 RSD CHESKA 02.11.2020	OLGA BOŽOVIĆ P... 1.00 RSD ...Magazin... 02.11.2020	OLGA BOŽOVIĆ P... 1.00 RSD ...Magazin... 02.11.2020	OLGA BOŽOVIĆ P... 1.00 RSD ...Magazin... 02.11.2020	ME-YIPADA LAP... 420.00 RSD ...1026opma 02.11.2020
---	---	---	--	--	--	---

Image No. 51 Bar for reviewing all invoices

Manually create an incoming invoice

The controller can manually create an invoice. In the invoice register, on the top right, there is a button **"Create new invoice"**. (Image no. 52)



Image No. 52 Manual invoice entry

After that, a form for entering a new invoice will appear. The fields invoice number, invoice date, accounting date, due date, total amount, supplier and benefit recipient are mandatory. (Image no. 53)

Kreiraj zaglavlje fakture

Broj fakture	<input type="text"/>
Je Potraživanja	<input type="checkbox"/>
Opis	<input type="text"/>
Datum fakture	<input type="text"/>
Računovodstveni datum	<input type="text"/>
Datum dospeća	<input type="text"/>
Referentni broj	<input type="text"/>
Broj Ugovora	<input type="text"/>
Valuta	EUR
Ukupan zbir fakture	<input type="text"/>
PDV	<input type="text"/>
Zbir bez PDV-a	<input type="text"/>
Dobavljač	<input type="text"/>
Korisnik beneficije	<input type="text"/>
Uplatiti na nalog	<input type="text"/>
Kupac	FITEK BALKAN DOO
Kontakt kupca	<input type="text"/>
Porudbenica	<input type="text"/>
Vrsta dokumenta	<input type="text"/>

Image No. 53 Creating a header

Edit invoice data

The administrator and controller have the ability to edit invoice data, although only the administrator can delete an invoice. Editing can be done by opening the detailed view of the invoice and clicking on the arrow in the invoice header. (Figure 54)

Image No. 54 Changing invoice data

After that, additional information about the invoice will open and the options "Edit or add" and "New invoice" will appear. A new invoice can also be created based on previous invoice data by clicking on "New invoice". (Image no. 55)

Image No. 55 Creating a new invoice based on previous data

Invoice search

The controller has access to all invoices in the company. The controller can search for an invoice using different filters, after applying the filter you can save the filter for reuse. (Image no. 56)

Image No. 56 Invoice search

Status

Invoice status is related to processing and does not depend on accounting posting. (Image no. 57)

Datum fakture	Datum dospeća	Datum primanja	Datum isplata	Iznos	Status
10.10.2019	10.10.2019	10.10.2019	09.10.2019	4.000,00 RSD	Novi
01.10.2019	01.10.2019	10.10.2019	01.10.2019	100.000,00 RSD	Odbijeno, izdat je fakture

Image no. 57 Invoice statuses

Status explanations:

- New - Invoices that have not yet been sent to the confirmation process.
- Assigned - The invoice is in the approval process and has not yet been approved. The user is displayed in the search results who currently needs to approve the invoice.
- Approved – the approval process is complete; each participant has confirmed the invoice. These invoices are ready to be exported from SUF.
- Exported - the invoice has been exported to accounting software. Invoice details, items and accounting information cannot be changed or supplemented. If the exported invoice has not arrived in accounting software, the administrator can change the status from "approved" using the "Reassign to last" option to re-approve the invoice and prepare it for export.
- Deleted - invoices that have been deleted by the administrator.

4.2.4 Supervisor

A person in the role of supervisor has the authority to view invoices only. The supervisor works in the "Invoice Register" where can see all incoming invoices. The supervisor cannot edit, delete or approve invoices. In the detailed invoice view, he can see confirmations and comments of approved invoices as well as accounting data for each invoice item (product code, account, VAT rate and selected cost centers (cost centers)).

Dashboard

The controller can change the password, assign a replacement, change the language, and select a company in the control panel. The replacement has the same rights as the user account they are replacing. The controller can also see currently active replacements within the company.

Register of invoices

As mentioned, the supervisor has approval to review all invoices within the company. (Image No. 58)

Prezentat	Status	Status	Status	Status	Status	Status	Status
1000 TAME (100) PACHIVO	10-11-2020	10-11-2020	10-11-2020	10-11-2020	1-100-00 RSD	Novi	Obnovi
PROJEKT KONSTRUKCIJA (100) BEGRAD-NOV BEGRAD	10-11-2020	10-11-2020	10-11-2020	10-11-2020	1-100-00 RSD	Obnovi	Obnovi
PROJEKT KONSTRUKCIJA (100) BEGRAD-NOV BEGRAD	10-11-2020	10-11-2020	10-11-2020	10-11-2020	1-100-00 RSD	Obnovi	Obnovi
PROJEKT KONSTRUKCIJA (100) BEGRAD-NOV BEGRAD	10-11-2020	10-11-2020	10-11-2020	10-11-2020	1-100-00 RSD	Obnovi	Obnovi

Image No. 58 Invoice register

Detailed invoice review

The supervisor has access to a detailed view of the invoice but cannot make any changes to the invoice or participate in the approval process.

4.2.5 Finalizer

"Finalizer" is an extension of the "Approver" user role and can only be used in combination with the user role "Approver".

The user with the role "Finalizer" is the only one authorized to be at the end of the approval process and after his approval the invoice is ready for export to the user's accounting system. (Image no. 59)

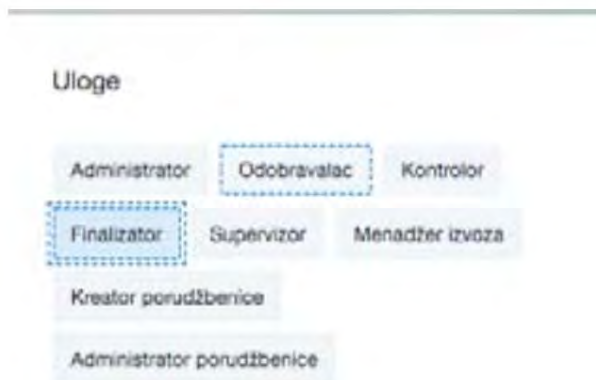


Image No. 59 Finalizer

4.2.6 Export manager

The export manager has the right to reject invoices that have already been approved and marked as "exported" return to re-export to the user's accounting system. (Image no. 60)



Image No. 60 Export invoices

The "export manager" role can only be assigned if the "Administrator" role has been assigned. (Image no. 61)



Image No. 61 Export Manager

4.3 Register of invoices

4.3.1 Quick search

Quick search is located on the dashboard on the right. You can quickly search for invoices by entering the supplier company name, invoice number, invoice description or purchase order number and as a result you will get a list of invoices with the appropriate parameters. (Image no.62)



Image no.62 Quick search for invoices

Register of invoices

All user roles can see the invoice register, but a user with the approver role can only see invoices when they are / it is included (added to the approval flow). Image no. 63



Image No. 63 Invoice register

Status explanations:

- New - invoices that have not yet been sent to the verification process.
- Assigned - The invoice is in the approval process and has not yet been approved. The user is displayed in the search results who currently needs to approve the invoice.
- Approved – the approval process is complete; each participant has confirmed the invoice. These invoices are ready to be exported from SUF when the client has specified..
- Exported - the invoice has been exported to accounting software. Invoice details, items and accounting The information cannot be changed or supplemented. If the exported invoice has not arrived in the accounting software, the administrator can change the status from "approved" using the "Reassign to last" option to re-approve the invoice and prepare it for export.
- Deleted - invoices that have been deleted by the administrator.

Users

It is also possible to filter users. You can select the user invoices you want to see. You can select multiple users. (Image no. 64)



Image no.64 Search for invoices by user

- **Handled by** - You can filter to see invoices approved by a specific user (everyone approved the invoice). You can also see invoices that you have assigned and approved, but the approval process has not yet been completed.
- **Pending approval** - you can filter invoices that require approval by a specific user.
- **Movement** – you can filter invoices that are directed to a specific user but are still waiting to be canceled by other user(s) before they reach the selected user for approval

Accounting dimensions

To filter invoices by accounting dimensions, accounting dimensions need to be added to the invoice items. (Image no. 65)



Figure No. 65 Accounting dimensions

- **Account** – filtering invoices in which a specific account for posting is selected.
- **Cost Location** - You can filter invoices by dimension names. For example, where the cost was incurred and by Which department?
- **Dimensions** - This filter allows you to search for different objects under a specific dimension. For example, when there are expenses in a department, you can search for whether it is under the production or sales department.

More

By selecting the "More" option, you can filter invoices by document type, whether they are incoming invoices or ledger invoices. approvals. (Image no. 66)



Image No. 66 Invoices for receivables and payables

Start searching

The "start search" option provides the same functionality as the "quick search" from the dashboard, you can search for invoices by supplier name, invoice number, description or purchase order number.

Saved filters

Saved filters – Using this functionality, you can apply previously saved filters to find invoices. You can save filters by applying them and selecting the "Save as filter template" button. (Image no. 67)



Image no.67 Saved filters

Search by date

Search by date allows you to filter invoices by date. You can select a specific period (such as the last 90 days, today, last week, current month, last month, or current year) or manually select a time period by selecting specific dates. (Image no. 68)



Image no.68 Search by date

There are also various parameters that you can filter by date (invoice date, accounting date, invoice entry date in SUF, due date, and export date to the accounting system). (Image no. 69)

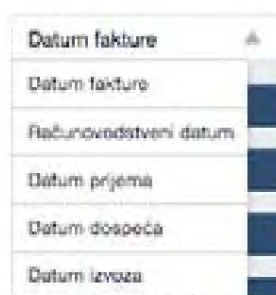


Image no.69 Possible date searches

4.3.2 Export to CSV

It is also possible to import data from the account register into an Excel document for better review and verification of the data. Displayed are the following data - invoice ID, invoice number, invoice date, due date, invoice number, total amount, VAT amount, user, currency, etc. This can be done by filtering the invoice register (not necessary) and clicking on export to CSV file. (Image no. 70)

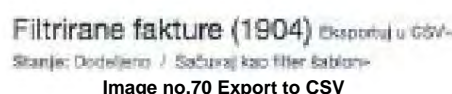


Image no.70 Export to CSV

To view data from a CSV file in the correct format: Use Excel 2016 or better:

- Open a new Excel file
- Go to "data" in the header
- Choose from Text/CSV
- Select the CSV you want to import
- Change the file origin to 65001:Unicode (UTF-8)
- Load

4.3.3 Approval process

Create an approval flow

- Creating predefined approval flows

In SUF, an invoice can be assigned a predefined approval flow using saved flows. Only a user in the administrator role can create pre-prepared approval flows. Only active users can be included in approval flows. The administrator can access approval flows by clicking on "Settings" y "Workflows" in the left menu panel. (Figure 71)

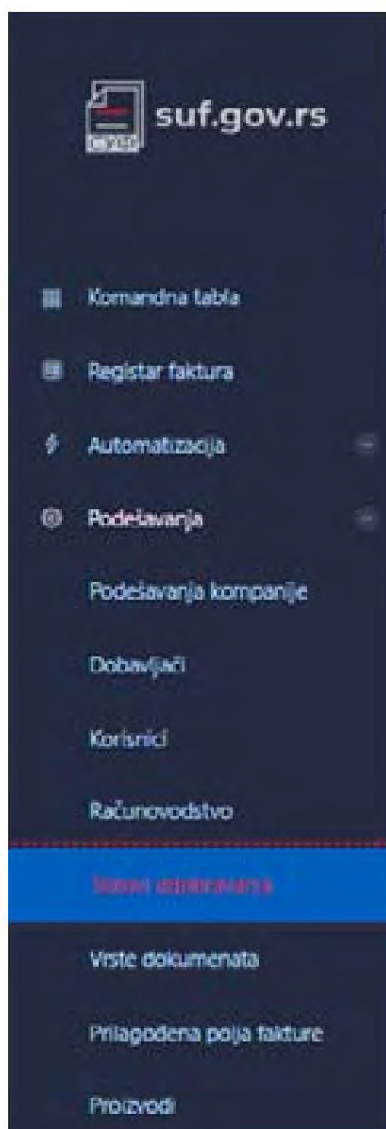


Image no.71 Predefined approval flows

To add an approval flow, click "**Add new workflow**" in the upper right corner of the screen. (Image no. 72)



Image no.72 Adding a new approval flow

Fill in the name of the approval flow, then start adding approvers by clicking the "**Add first**" button. **approver**". (Image no. 73)



Image no.73 Adding the first approver

A drop-down menu will appear with a list of active user accounts from which you can select the first user. You can then continue adding subsequent users to the approval flow. (Image no. 74)



Image no.74 User selection

If necessary, you can change existing approval flows and add or delete users.

Adding parallel users

It is possible to add multiple names in one row to add parallel approvers which means 2 (or more) users can approve an invoice at the same time and the invoice needs both approvals at that level to continue with the approval flow. (Image no. 75)

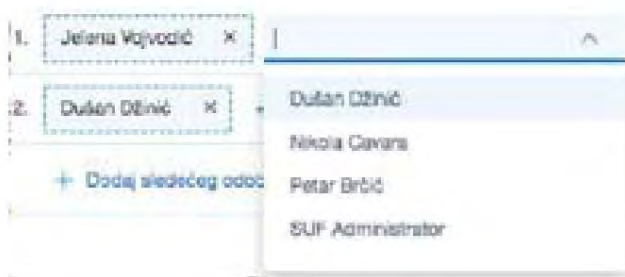


Image no.75 Adding a parallel user

The position at the end of the approval flow is limited to only one user, meaning you cannot add parallel approvers in the last step of the invoice approval process.

Deleting a user

To remove a user from the approval process, click on the cross. (Image no. 76)

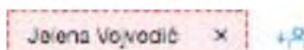


Image no.76 Deleting a user

Create an approval flow in invoice detail view

It is also possible to add a custom approval flow directly in the invoice detail view by opening the invoice detail view and creating a workflow. You can do this in the "**Approvals**" section, which can be found on the right side of the invoice detail view. (Image no. 77)



Image no. 77 Creating a flow in the "confirmations" section

If you click on the pencil icon, you will be able to manually create an approval flow. (Image no. 78)



Image no.78 Adding users to the flow

To add a new user you must click on **"Add next approver"** and a drop-down list will appear with a list of all active users. (Image no.79)



Image no. 79 Adding the next approver

It is also possible to add a parallel approver. To confirm the changes, click **"Save changes"**. Also You can add more users by clicking on **"Add New Approver"** and once you have added all the users, you can save all the changes. It is also important to note that the end user must be a finalizer or administrator.

If an approval flow is assigned to an invoice, then it is also possible to edit the current approval flow by clicking on the pencil in the confirmation block. You can remove users from the approval flow and also move them up or down in the approval order using the arrows to the left of their name (this can also be done by holding the mouse and just dragging the user up or down.) (Figure 80)



Image no.80 Editing the current approval flow

Add approvers before or after

If it is your turn to approve the invoice, you can then route the invoice to someone before or after you. When you add someone before you, they must approve the invoice before it is returned to you. You can only add one person before you. If you want to add someone after you have viewed the invoice, you must approve the invoice before the invoice reaches the added person for approval. You can add multiple people after you. (Image no. 81)

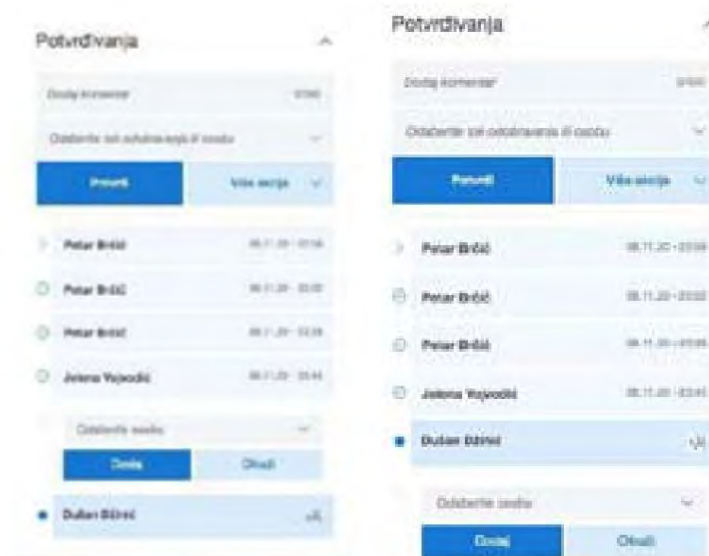


Image no.81 Adding approvers before/after a specific user

Using approval flows

- Assigning an approval flow to new invoices A

new incoming invoice can be assigned an approval flow by an administrator or controller. Users in these roles will be shown all new invoices on the dashboard. (Image no.82)



Image no.82 Assigning flow to new invoices

To assign a specific approval flow, first select "select approval flow". (Image no. 83)

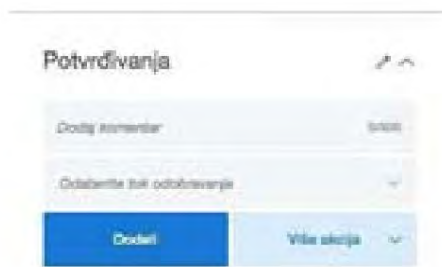


Image no.83 Selecting the approval flow

The previously defined approval flows will appear. (Figure 84)



Image no.84 List of predefined flows

After assigning an approval flow to a specific invoice, the system will display all participants in the approval flow. SUF will also display who assigned the approval flow to the invoice, the date and time of assignment, and the date and time each approver approved the invoice. (Figure 85)

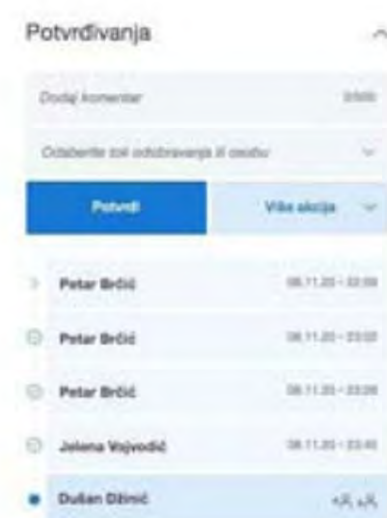


Image no.85 Identity of the person who assigned the course

Discard and skip

If you want to reject an invoice, you must always leave a comment. The status of a rejected invoice will be reset to "new" and all approvers after the person who rejected the invoice will be removed. An approver can reject an invoice only when it is their turn to approve. A rejected invoice can be deleted, edited, or assigned to another approval flow.

The "skip" function has been added for users who were accidentally or unnecessarily added to the approval flow. If the user sees that his approval is not required, he can use the "skip" function and the invoice will be directed to the next approver. (Image no. 86)



- Rejection is indicated by a sign
- Skipping is indicated by a sign
- Assignment is marked with a
- Approval is indicated with a sign

Image no.86 Skip approver

Deleting approval flows

You can delete approval flows in the Settings-> Workflows section. (Image no. 87)



Image no.87 Deleting approval flows

Or you can temporarily deactivate them in the Approval Flow detailed view. If an approval flow has been used at least once, it cannot be deleted. (Figure 88)



Image no.88 Approval flow status

4.3.4 Purchase order (purchase order)

Roles

Purchase order creator

The purchase order creator has permission to create a new purchase order and assign a purchase order approval flow.

Purchase order administrator

In addition to the permission to create a purchase order and assign an approval flow, the purchase order administrator has the permission to delete a purchase order and change the value until the moment of final approval. Users can access purchase orders from the main menu on the left side of the screen. (Image no. 89)

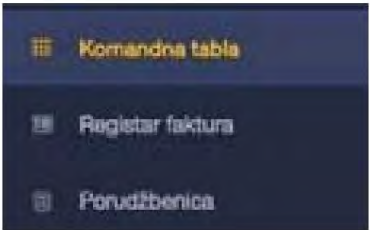


Image no.89 Purchase orders

The home screen of the purchase order section displays a list of purchase orders with basic information (purchase order number, supplier, description, purchase order creation date, status, type, total net amount, total gross amount). Purchase orders can be searched by purchase order number, supplier and description. (Image no. 90)



Image no.90 Search for purchase orders

The status of a purchase order can be:

- Draft (in development phase)
- In the approval process
- Approved

Rejected The type of purchase order can be:

- CAPEX (capital expenses)
- OPEX (operating expenses)

The purchase order administrator can delete a purchase order. (Figure 91)



Image no.91 Deleting a purchase order

Creating a purchase order is done by selecting the + sign in the upper right corner of the screen. (Image no. 92).



Image no.92 Creating a purchase order

After that, a blank template opens and is filled in by the Purchase Order Creator. The Purchase Order Creator enters the supplier name from the drop-down list of previously loaded suppliers, the purchase order description, cost type, currency, and data for each purchase order item. (Image no. 93)



Image no.93 Filling in the template by the creator

The PO creator then assigns an approval flow by selecting one of the previously defined workflows. (Image no. 94)



Image No. 94 Assigning approval flow

After assigning an approval flow, a list of approvers will appear, while the Purchase Order Administrator has the option to Modify the approval flow by adding individual users. (Image no. 95)

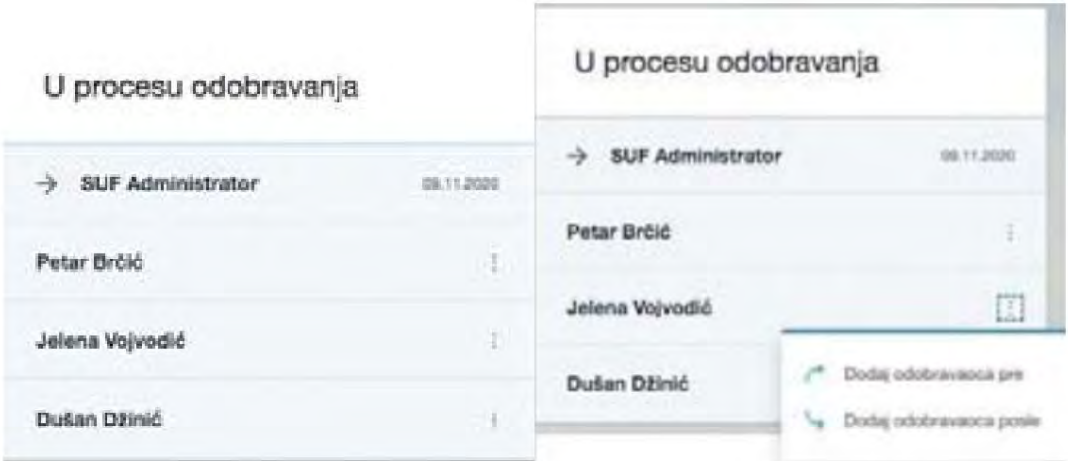


Image no. 95 Approval flow changes

The user may optionally attach additional documents in the "Related Documents" section.

4.3.5 Settings

Company settings

Company settings are only available to the administrator from the SUF main menu on the left panel (Settings > Company settings). In this guide, you can see an overview of the content of general settings available only to the administrator.

General information – in the general information section, users see basic data about the User of public funds such as name, contact person, email, address, social security number, personal identification number and bank account. (Image no. 96)

Image no.96 General information

On the right side of the screen, data on dependent organizations can be seen. (Image no. 97)

Kompanija	Mat. br.

Image no. 97 Data on dependent organizations

Invoice Approval – In the Invoice Approval section, the administrator can enable the “**Approve**” functionality. **all actions**” and “Quickly confirm all actions”. (Image no. 98)

Image no.98 Confirmation settings

By enabling the "Confirm all actions" functionality, the approver will have the ability to confirm all invoices that waiting for confirmation with just one click on the "Confirm all" button. (Image no. 99)

Image No. 99 Confirming all actions

By enabling the "Quickly confirm all actions" functionality, a "Confirm" button is added to each invoice. Detailed You can also see the preview when you click on the arrow next to the "Confirm" button. There is an option on the display to open the PDF invoice (if attached). (Image no. 100)

Image no.100 Accelerated confirmation of all actions

The "Confirm All Actions" and "Quickly Confirm All Actions" functionalities can be used together, but it is important to note that each "Approver" will be able to use these functionalities once they are activated, so there may be a risk that the approver does not check the content of the invoices.

The following validations take place when approving an invoice from the dashboard:

1. Is the "Approver" the last person in the invoice workflow and if so, does the user have rights to complete the workflow? approvals (the "Finalizer" role) or administrative rights.
2. When the "Verify transaction lines during invoice confirmation" setting is ON AND (the "Do not verify transaction lines when a purchase order exists" setting is OFF) OR (the "Do not verify transaction lines when a purchase order exists" setting is ON AND the Purchase Order Number field for that invoice is empty)), then all transaction lines will be checked to ensure that they contain the following data fields: a) Account b) Tax rate
- c) Mandatory dimensions (cost centers).

The default setting is that the "Confirm all actions" and "Quickly confirm all actions" functionalities are disabled and invoices will be displayed with the "Review" button, by selecting which the "Approver" can view basic information from the invoice and approve the invoice. (Image no. 101)

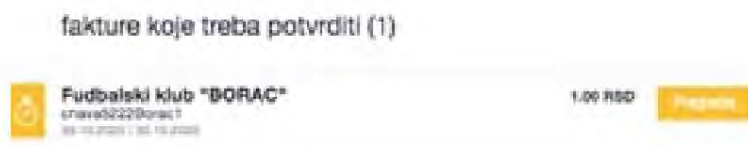


Image no. 101 Possibility to view the invoice

By clicking on the supplier's name, the "Approver" can open a detailed view of the invoice.

Receive invoices via IWS - By activating this function, SUF will be ready to receive electronic invoices and also digitized invoices. (Image no. 102)

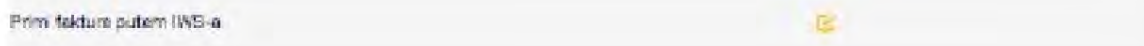


Image no. 102 Receipt of invoices via IWS

Management of unregistered suppliers - After activating this functionality, SUF will check whether the supplier data was previously stored in SUF (including supplier identification, supplier number in accounting software - ERP supplier code.) (Image no. 103)



Image no.103 Managing unregistered suppliers

In case SUF finds a new supplier, the system will recognize it and display it in the invoice header. They must be Save the new supplier data, otherwise the system will not allow you to export the invoice. (Image no. 104)

Image no.104 Saving new supplier data

To remove the **"NEW SUPPLIER"** tag, the administrator must go to the supplier register. This can be done easily by selecting the "Edit or Add" button, which will open the invoice header editing screen where the Administrator must open the supplier card. (Image no. 105)

Dobavljač

МФ-УПРАВА ЦАРИНА

Otvori karticu dobavljača»

Image no.105 New supplier

After opening the supplier card, the supplier data must be filled in. (Image no. 106)

Uredi dobavljača

Country



Srbija

Type *

Budget User

Matični broj *

10521

Fill the data from the register

Naziv *

МФ-УПРАВА ЦАРИНА

PIB

101685102

Kod dobavljača u ERP-u

Kontakt osoba

Ime

Sačuvaj

Image no. 106 Entering supplier data

The administrator selects the type of supplier company depending on whether it is a legal entity (Company, Entrepreneur, Association, Bankruptcy Estate, Chamber, Foundation/Endowment or Sports Association) or a User of Public Funds. The administrator also enters the supplier's identification number (i.e. PBKJS - unique number of user of public funds if it is a budget user). (Figure 107).

Image no.107 Editing suppliers

After the search, by selecting the **"Fill in data from the register"** button, the supplier is checked in the Agency Register. for business registers (i.e. in the Register of Users of Public Funds if the supplier is a budget user) and the remaining fields in the supplier card are filled in. (Image no. 108)

Image no. 108 Entering data from the register

The data "Supplier code in ERP" is internal data of the SUF user and must be filled in.

After that, by selecting the "Save" button, the new supplier is saved in the SUF.

Verify transaction items when confirming invoices – when the **"Verify"** functionality is enabled

"Transaction **items** when confirming invoices" SUF will not allow final confirmation of the invoice if the account data, VAT rate and all mandatory (cost centers) are not filled in. (Image no. 109)

Image no.109 Verify transaction items when confirming invoices

Verify CCO in the penultimate confirmation step – When the "Verify CCO in the penultimate confirmation step" functionality is enabled, SUF will not allow the penultimate approver to approve the invoice if the data for all mandatory cost centers is not filled in. (Image no. 110)

Image no.110 Verify CCO in the penultimate confirmation step

Transaction lines: Warning about VAT amount discrepancies in relation to invoice header - when the functionality "Transaction lines: Warning about VAT amount discrepancies in relation to invoice header" is enabled, the system checks the VAT amount in the invoice items and the invoice header, and when the system detects a discrepancy between the VAT amount in the invoice header and the sum of VAT items in the invoice, the user is shown a warning: (Image no. 111)\

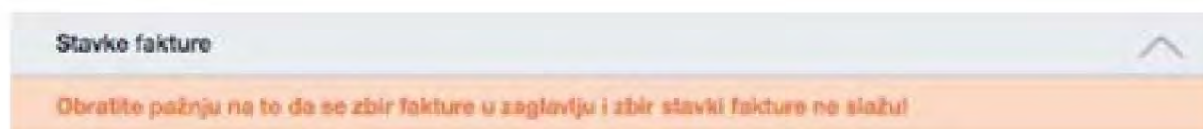


Image No. 111 Invoice discrepancies

Transaction lines: VAT amount can be manually edited – When the "Transaction lines: VAT amount can be manually edited" functionality is enabled, it is possible to change the VAT amount for invoices with the status "New" or "Assigned"

Do not verify transaction items when a purchase order exists – When the "Do not verify transaction items" functionality is enabled transaction when there is a purchase order" and if the "Purchase Order" field is filled in, then it is possible to export the invoice to the user's accounting system (ERP) without having to select an account, VAT rate and cost center. (Image no. 112)

Ne verifikuj stavke transakcije kada postoji porudžbenica

Kontakt kupca
Porudžbenica
Vrsta dokumenta

Uredi ili dodaj

Nova faktura

Obrisi

Image no.112 Do not verify transaction items when a purchase order exists

Overwrite values from related dimensions – Dimension overwriting is not enabled by default. Under “Settings” → “Related dimensions”, you can define related dimensions. If the functionality is disabled, only related dimensions that are empty in the detailed view are populated. When the functionality is enabled and you use an automatic transaction, for example to populate a transaction row and then populate a dimension that is related to another, the transaction rows will be overwritten. (Figure 113)

Prepiši vrednosti iz povezanih dimenzija

Image no.113 Overwrite values from related dimensions

Combined Item Name - When the “**Combined Item Name**” functionality is enabled, the admin can set a custom item name while combining 2 or more items. The name can be set by simply clicking on the pencil and adding a name for the combined rows. (Image no.114)

Kombinovano ime stavke

Kombinirano - (10)

Image No. 114 Combined item name

Overwrite values from related dimensions – When the “Overwrite values from related dimensions” functionality is enabled dimension will then display the name of the item that comes first from the selected items when combining two or more items (Figure no.115)

Prepiši vrednosti iz povezanih dimenzija

Image no.115 Overwrite values from related dimensions

Is the ERP column visible – By enabling the “Is the ERP column visible” functionality, the supplier code in ERP in the user's system will be visible in SUF as well as during export and reporting. (Image no. 116)

Da li je ERP kolona vidljiva

Image no.116 ERP column visibility

Automatically assign to contact person – If the “Automatically assign to contact person” functionality is enabled, when receiving an invoice, the invoice will be automatically assigned to a contact person for approval. The condition is that the XML of the received invoice contains the name of the contact person. (Image no. 117)

Automatski dodeli kontakt osobi

Image no.117 Automatic assignment of invoice to contact person

Include invoice items in export – When the “Include invoice items in export” functionality is enabled, all data related to both the invoice header and invoice items will be exported when exporting an invoice to ERP. (Image no. 118)

Uključi stavke fakture u izvoz

Image #118 Include items in export

Email reminder for new suppliers – When the “Email reminder for new suppliers” functionality is enabled then a notification about the new supplier will be sent to the entered email address. (Image no.119)

Napomena za imej za nove dobavljače

Image No.119 Note for supplier email

Include PDF in Export – The “Include PDF in Export” functionality allows you to
PDF export does not occur when exporting an invoice
Export only original PDF invoices

To export original PDF invoices with all accompanying documents. (Image no. 120)

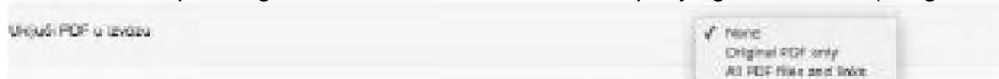


Image no.119 Include PDF in export

Select Rounding Option – The “Select Rounding Option” functionality allows you to select one of the following options:

- Off
- The difference is added as a new invoice item
- The difference is added to the invoice item with the highest amount.

(Picture no. 120)

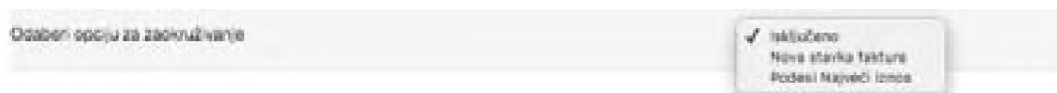


Image no.120 Selecting a rounding option

Daily report time – In the “Daily report time” section, you can set the time for sending two reminders about invoices awaiting approval during the day. You can also set which days you want to send notifications. (Image no.1219)



Image no.121 Daily report time

Suppliers

The "Suppliers" section is only available to the administrator from the SUF main menu on the left panel (Settings > Suppliers). Image no.122

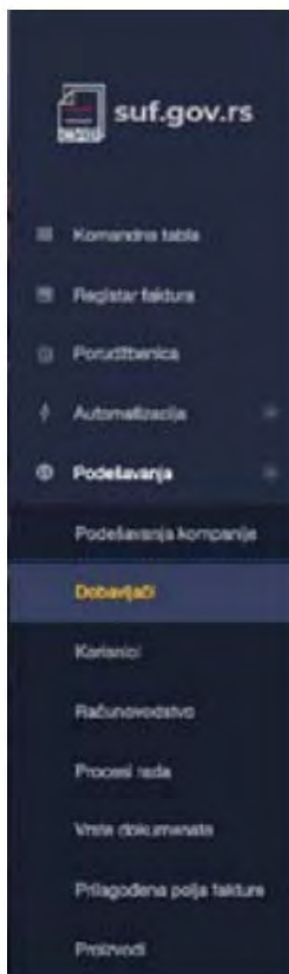


Image no.122 Suppliers

In the "Suppliers" section, you can see an overview of all suppliers in the SUF supplier database. (Image no. 123)

[illegible]

Image no.123 Supplier overview

A new supplier can be added manually by selecting the "Add new" option in the upper right corner. (Image no. 124)

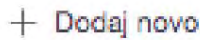


Image no.124 Adding a new supplier

After which the "Add Company" tab will open, where basic supplier data is entered. After opening the supplier tab, the supplier data must be filled in. (Image No. 125)

Uredi dobavljača

Country

 Srbija

Type *

Budget User

Matični broj *

10521

Fill the data from the register

Ime *

МФ-УПРАВА ЦАРИНА

PIB

101685102

Kod dobavljača u ERP-u

Kontakt osoba

Ime/

Sećuvaj

Image no.125 Entering supplier data

The administrator selects the type of company of the supplier depending on whether it is a legal entity (Company, Entrepreneur, Association, Bankruptcy Estate, Chamber, Foundation/Endowment or Sports Association) or a User of Public Funds. The administrator also enters the supplier's identification number (i.e. PBKJS - Unique Number of Users of Public Funds if it is a budget user). (Figure 126)

Image no.126 Editing suppliers

After the search, by selecting the "Fill in data from the register" button, the supplier is checked in the Register of the Business Registers Agency (or in the Register of Public Fund Users if the supplier is a budget user) and the remaining fields in the supplier card are filled in. (Image no. 127)



Image no. 127 Downloading data from the registry

The data "Supplier code in ERP" is internal data of the SUF user and must be filled in.

After that, by selecting the "Save" button, the new supplier is saved in the SUF.

Suppliers can be entered into the SUF automatically by selecting the "Import" option in the upper right corner. (Image no. 128)



Image no.128 Importing suppliers

This will open a window for selecting a CSV file. The CSV file must meet the following criteria:

- Column separator must be a semicolon (;)
- The file must be in UTF-8 format
- No file header – The first line of the CSV file is assumed to already contain supplier data
- The first row of the CSV file must contain all 5 supplier data fields, regardless of whether they are mandatory or not.

Row structure in a CSV file.

ERP supplier code	Supplier name	Registration number	Bank account	PIB
Definitely	Definitely	Definitely	Optional	Optional

Users

Only the administrator can insert and edit user details. To add a new user, go to Settings › Users and click "New User" in the upper right corner › a window should appear (Figure 129):



Korisnici (5)

12 items in list + New user

Filter

Ime	Ime	Ime	Ime	Ime	Ime
SUF	Administrator	123456789	123456789	123456789	123456789
Duran	Admin	123456789	123456789	123456789	123456789
Ustred	Admin	123456789	123456789	123456789	123456789
Novak	Admin	123456789	123456789	123456789	123456789
Novak	Admin	123456789	123456789	123456789	123456789

12 items in list + New user

Image no.129 Adding a new user

In the pop-up form it is possible to enter the details of the new user. (Image no. 130):



Novi korisnik

Ime

Prezime

E-mail

Korisničko ime

Šifra

Poruka šifre

Uloge

Administrator Dobrodošao Kontrolor

Finalizator Supervisor Menadžer izvoza

Pregleda Arhivu Kreator porudžbenice

Administrator porudžbenice

Kreiranje i obrada novog korisnika

Image no.130 New user details

Fill in the required fields: First Name, Last Name, Username (must be the user's identification number) and email.

Enter the desired password that you will need to give to your user. The minimum password length should be at least 6 symbols, should contain at least one number, one uppercase letter and one lowercase letter.

Do not use symbols such as %, /, *, &, %, etc.

If your company has sub-institutions, we recommend that you first start users in the parent company. SUF automatically transfers user data to the sub-institutional environment. It is important to note that when a user is added to a sub-organization, their status is inactive and must be activated to be able to access it.

Selecting any user from the list opens a detailed view of the user where user details can be edited, user roles can be added/removed, and access to specific accounts and VAT rates can be granted/denied. (Image no. 131)

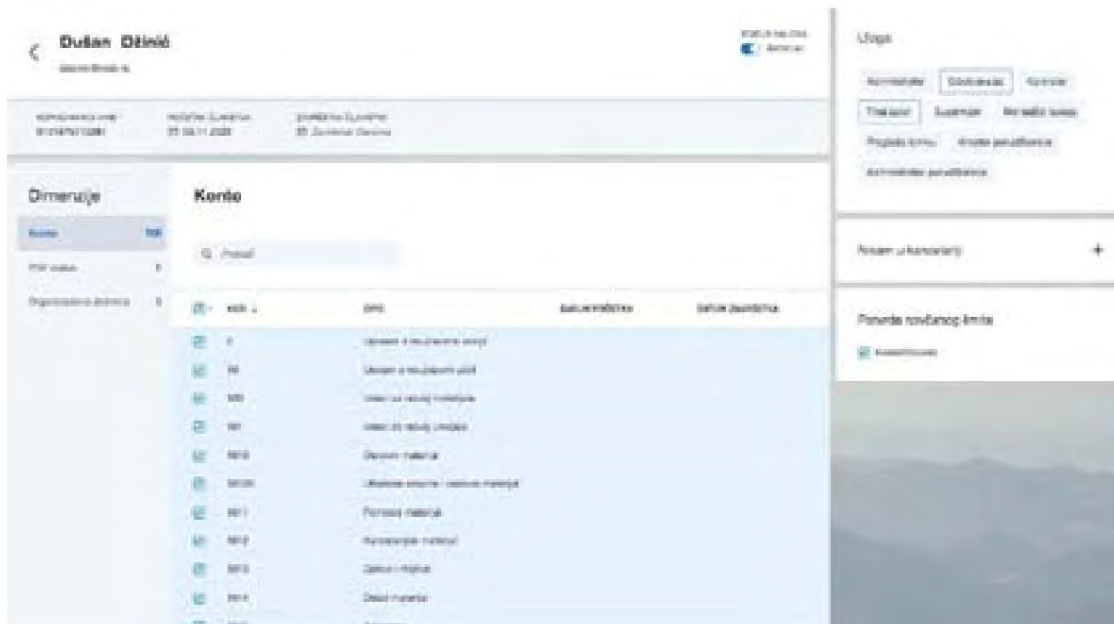


Image no.131 Editing users

Accounting

Only the administrator can access the "Accounting" section. To access the "Accounting" section, go to Settings → Accounting.

Within the specified section, it is possible to add accounting accounts, VAT rates and specific cost centers. Image no. 132

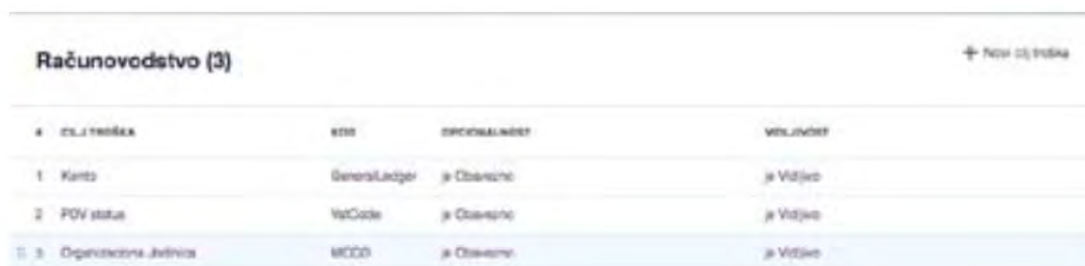


Image no.132 Accounting

Accounting Accounts can be added manually, by entering a new account individually by selecting the "Add" button. "Dimension" in the upper right corner. (Image no. 133)



Image no.133 Adding an account

This will open a new field for entering a new account. (Image no. 134)

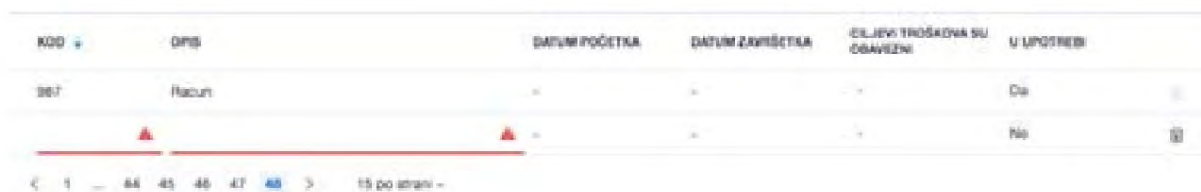


Image no.134 Data entry form

Also, the account list can be loaded into SUF by selecting the "Import" button (Figure 135)



Image no.135 Importing accounts

- This will open a window for selecting a CSV file with a list of all accounts to upload. The CSV file must meet the following criteria:
 - Column separator must be a semicolon (;)
 - The file must be in UTF-8 format
 - No file header – The first line of the CSV file is assumed to already contain account data
 - Each row of the CSV file must contain both required account information.
- Row structure in a CSV file

Code	Description
Required	Required

VAT rates can be added manually by selecting the "add dimension" button. (Image no. 136)



Image no. 136 Entering VAT rate

This will open a new field for entering the VAT rate. (Image no. 137)

KOD	OPIS	%	POSREDOVANJE VREDNOST	DATUM POČETKA	DATUM ZAVRŠETKA	U UPOTREBI	
10	PDV 10%	10	<input type="checkbox"/>			Ne	
20	PDV 20%	20	<input checked="" type="checkbox"/>			Da	
15 po strani							

Image no.137 Data entry

Also, the list of VAT rates can be loaded into SUF by selecting the "Import" button. (Figure 138)

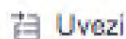


Image No. 138 Import VAT rates

This will open a window for selecting a CSV file with a list of all VAT rates to load. The CSV file must meet the following criteria:

- Column separator must be a semicolon (;)
- The file must be in UTF-8 format
- No file header – The first row of the CSV file is assumed to already contain VAT rate data
- Each row of the CSV file must contain all three mandatory VAT rate data.

Row structure in a CSV file

Code	Description	%VAT rate
Definitely	Definitely	Definitely

A new cost center can be created by selecting the "New cost target" button. (Image no. 139)

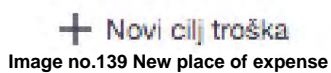


Image no.139 New place of expense

A new window will open for entering the cost center. (Image no. 139)

Dodaj mesto troška

Novo mesto troška:

Ime:

☐ je Valjano
Proizvodni troškovi koji se odnose na materijal koji se koristi u proizvodnji i odnosi se na troškove koji se odnose na materijal koji se koristi u proizvodnji.

☐ je Oprema
Proizvodni troškovi koji se odnose na materijal koji se koristi u proizvodnji i odnosi se na troškove koji se odnose na materijal koji se koristi u proizvodnji.

Image no.139 Data entry

For a newly created cost center, it is possible to determine whether it is mandatory and whether it is visible when approving invoices.

Dimensions within a cost center can be added manually by selecting the "add dimension" button. (Figure 140)



This will open a new field for entering the dimension value. (Image no. 141).



Image no.141 Entering data for dimensions

Also, the list of dimensions can be loaded into SUF by selecting the "Import" button. (Figure 142).



Image no. 142 Importing dimensions

This will open a window for selecting a CSV file with a list of all dimensions to upload. The CSV file must meet the following criteria: - The column separator must be a semicolon (;) -

The file must be in UTF-8 format - There is no file

header - The first row of the CSV file is assumed

to already contain dimension data - Each row of the CSV file must contain both mandatory VAT dimension data.

Row structure in a CSV file

Code	Description
Required	Required

Work processes

The administrator can access approval flows by clicking on “Settings” y “Workflows” on the left menu panel. (Figure 143)



Image no.143 Work processes

To add an approval flow, click "Add new workflow" in the upper right corner of the screen. (Image no. 144)



Image no.144 New work process

Fill in the name of the approval flow and then start adding approvers by clicking the "Add first approver" button. (Image no. 145)



Image no.145 Adding an approver

A drop-down menu will appear with a list of active user accounts from which you can select the first user. You can then continue adding subsequent users to the approval flow. (Image no. 146)



Image no.146 User list

If necessary, you can change existing approval flows and add or delete users.

Adding parallel users

It is possible to add multiple names in one row to add parallel approvers which means 2 (or more) users can approve an invoice at the same time and the invoice requires both approvals at that level to continue with the approval process. (Image no.147)

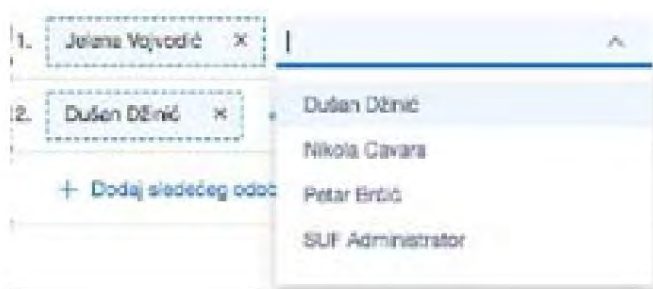


Image no.147 Adding parallel users

The position at the end of the approval flow is limited to only one user, i.e. you cannot add parallel approvers in the last step of the invoice approval process. Deleting a user

To remove a user from the approval process, click on the cross. (Image no. 148)



Image no.148 Deleting a user

Document types

The administrator can access the "Document Types" section by clicking "Settings" ÷ "Document Types" on the left menu panel. (Image no.149)

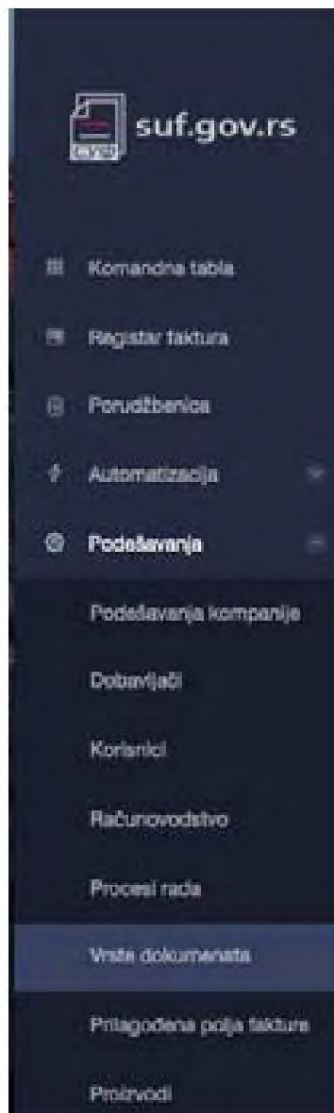


Image No. 149 Types of documents

A new document type can be added by selecting the "Add new" button. (Image no. 150)

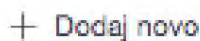


Image no.150 New document type

This will open a new row for adding a document type. (Image no. 151)



Image no.151 Adding a document type

All document types entered in the "Settings" section will be available for users to select in the invoice header. under the field "Document Type." (Image no. 152)



Image no.152 Drop-down menu with types

1. Sales - delivery, document type - invoice

- year - year
- calculationNumber - Individual VAT record number
- documentNumber – document number
- vatPeriod - period
- documentDirection = 1 (traffic)
- documentType = 380 (document type)
- relatedPartyIdentifier - identifier of the person who carries out the transaction, or to whom the transaction is carried out (PIB/PIB and JBKJS/
tax number of a foreign person)

Turnover at a rate of 10% except OBJ:

- noRealEstateDescription10 – description
- noRealEstateBaseAmount10 – base amount
- noRealEstateCalculatedVat10 – calculated VAT Turnover

at a rate of 20% except OBJ:

- noRealEstateDescription20 – description
- noRealEstateBaseAmount20 - base amount
- noRealEstateCalculatedVat20 – calculated VAT

Turnover at a rate of 10% - OBJ:

- realEstateDescription10 – description
- realEstateBaseAmount10 – base amount
- realEstateCalculatedVat10 – calculated VAT Turnover

at a rate of 20% - OBJ:

- realEstateDescription20 - description
- realEstateBaseAmount20 – base amount
- realEstateCalculatedVat20 – Calculated VAT

Turnover without fee at a rate of 10% - OBJ: •

- noChargeRealEstateDescription10 – description •
- noChargeRealEstateBaseAmount10 – base •
- noChargeRealEstateCalculatedVat10 – calculated VAT

Turnover without fee at the rate of 20% - OBJ: •

- noChargeRealEstateDescription20 – description •
- noChargeRealEstateBaseAmount20 – base •
- noChargeRealEstateCalculatedVat20 – calculated VAT

4. On the same page 67, under item 2. Sales - delivery, document type advance invoice, the following should be entered changes marked in red:

Turnover - delivery, document type - advance invoice

- year - year
- calculationNumber - Individual VAT record number • documentNumber
- document number
- vatPeriod - period
- documentDirection = 1 (traffic)
- documentType = 386 (document type)
- basisForPrepayment – description
- relatedPartyIdentifier - identifier of the person who carries out the transaction, or to whom the transaction is carried out (PIB/PIB and JBKJS/
tax number of a foreign person)

Advance at a rate of 10% except OBJ: •

- noRealEstateDescription10 - description •
- noRealEstateBaseAmount10 - base •
- noRealEstateCalculatedVat10 - calculated VAT Advance at
a rate of 20% except OBJ: •

- noRealEstateDescription20 - description •
- noRealEstateBaseAmount20 - base •
- noRealEstateCalculatedVat20 - calculated VAT

Advance payment at a rate of 10% -
OBJ: • realEstateDescription10 –
description • realEstateBaseAmount10 – base
amount • realEstateCalculatedVat10 – calculated VAT

Advance payment at a rate of 20% -
OBJ: • realEstateDescription20 -
description • realEstateBaseAmount20 – base amount

- realEstateCalculatedVat20 – Calculated VAT

5. On page 68, under item 3. Sales - delivery, document type - increase document, the following should be entered:
changes marked in red:

Turnover - delivery, document type - increase document

- year - year
- calculationNumber - Individual VAT record number • documentNumber
- document number
- vatPeriod - period
- documentDirection = 1 (traffic)
- documentType = 383 (document type)
- relatedPartyIdentifier - identifier of the person who carries out the transaction, or to whom the transaction is carried out (PIB/PIB and JBKJS/
tax number of a foreign person)
- relatedInvoiceOption – related invoices (depending on the selected option, the appropriate fields need to be filled in)
- Turnover at 10% rate except OBJ: •
- noRealEstateDescription10 - description •
- noRealEstateBaseAmount10 - base •
- noRealEstateCalculatedVat10 - calculated VAT Turnover at
- 20% rate except OBJ: •
- noRealEstateDescription20 - description •
- noRealEstateBaseAmount20 - base •
- noRealEstateCalculatedVat20 - calculated VAT Turnover at
- 10% rate - OBJ: • realEstateDescription10
- description • realEstateBaseAmount10
- base • realEstateCalculatedVat10 - calculated
- VAT Turnover at 20% rate - OBJ: • realEstateDescription20
- description • realEstateBaseAmount20
- base • realEstateCalculatedVat20 -
- calculated VAT

6. On page 68, under item 4. Turnover - delivery, document type - reduction document, the following should be entered:
changes marked in red:

Turnover - delivery, document type - reduction document

- year - year
- calculationNumber - Individual VAT record number • documentNumber
- document number
- vatPeriod - period
- documentDirection = 1 (traffic)
- documentType = 381 (document type)
- relatedPartyIdentifier – identifier of the person carrying out the transaction, or to whom the transaction is being carried out (PIB/PIB and JBKJS/
tax number of a foreign person)
- relatedInvoiceOption – related invoices (depending on the selected option, the appropriate fields need to be filled in)
- Turnover/Advance at a rate of 10% except OBJ: •
- noRealEstateDescription10 - description •
- noRealEstateBaseAmount10 - base •
- noRealEstateCalculatedVat10 - calculated VAT Turnover/
- Advance at a rate of 20% except OBJ: •
- noRealEstateDescription20 - description •
- noRealEstateBaseAmount20 - base •
- noRealEstateCalculatedVat20 - calculated VAT
- Turnover/Advance at a rate of 10% - OBJ: •
- realEstateDescription10 – description
- realEstateBaseAmount10 – base •
- realEstateCalculatedVat10 – calculated VAT Turnover/
- Advance at a rate of 20% - OBJ: •
- realEstateDescription20 - description
- realEstateBaseAmount20 – base •
- realEstateCalculatedVat20 – calculated VAT

7. On page 68, under item 5. Turnover - purchase, document type - internal account foreign entity, selection basis -
The following changes marked in red should be made to the turnover:

Turnover - procurement, document type - internal account foreign entity, selection basis - turnover

- year - year
- calculationNumber - Individual VAT record number •
- internalInvoiceNumber - document number
- vatPeriod - period
- documentDirection = 0 (traffic)
- documentType = 400 (document type)
- relatedPartyIdentifier – identifier of the person carrying out the transaction, or to whom the transaction is being carried out (PIB/PIB and JBKJS/
tax number of a foreign person)
- internalInvoiceOption – 1 (document selection basis)
- relatedInternalInvoiceOption – related internal invoices (depending on the selected option, the appropriate fields need to be filled in)

Turnover at a rate of 10% except OBJ:

- noRealEstateDescription10 – description
- noRealEstateBaseAmount10 – base •
- noRealEstateCalculatedVat10 – calculated VAT Turnover at
a rate of 20% except OBJ: •
- noRealEstateDescription20 – description •
- noRealEstateBaseAmount20 - base •
- noRealEstateCalculatedVat20 – calculated VAT Turnover
without a fee at a rate of 10% except OBJ: •
- noChargeNoRealEstateDescription10 – description • noChargeNoRealEstateBaseAmount10 – base • noChargeNoRealEstate-
tateCalculatedVat10 – calculated VAT

No-charge turnover at 20% rate except OBJ: • noChargeNoRealEstateDescription20 – description • noChargeNoRealEstate-
BaseAmount20 – base • noChargeNoRealEstateCalculatedVat20 – calculated VAT

Turnover at a rate of 10% - OBJ: •

- realEstateDescription10 – description •
- realEstateBaseAmount10 – base •
- realEstateCalculatedVat10 – calculated VAT Turnover at
a rate of 20% - OBJ: •
- realEstateDescription20 - description •
- realEstateBaseAmount20 – base •
- realEstateCalculatedVat20 – calculated VAT Turnover
without a fee at a rate of 10% - OBJ: • noChargeRealEstateDescription10 – description • noChargeRealEstateBaseA-
mount10 – base • noChargeRealEstateCalculatedVat10 – calculated VAT

Sales without fees at a rate of 20% - OBJ: • noChargeRealEstateDescription20 – description • noChargeRealEstateBaseA-
mount20 – base • noChargeRealEstateCalculatedVat20 – calculated VAT

8. On page 69, under item 6. Turnover - procurement, document type - internal account foreign entity, basis for selection -
The following changes marked in red should be made to the advance payment:

Turnover - purchase, document type - internal account foreign entity, selection basis - advance payment

- year - year
- calculationNumber - Individual VAT record number •
- internalInvoiceNumber - document number
- vatPeriod - period
- documentDirection = 0 (traffic)
- documentType = 400 (document type)
- relatedPartyIdentifier – identifier of the person carrying out the transaction, or to whom the transaction is being carried out (PIB/PIB and JBKJS/
tax number of a foreign person)
- internalInvoiceOption – 2 (document selection basis)
- relatedInternalInvoiceOption – 0 (related internal invoices)
- Advance payment at a rate of 10% except OBJ:
- noRealEstateDescription10 – description
- noRealEstateBaseAmount10 – base amount •
- noRealEstateCalculatedVat10 – calculated VAT Advance at
a rate of 20% except OBJ: •
- noRealEstateDescription20 – description

- noRealEstateBaseAmount20 - base •
- noRealEstateCalculatedVat20 – calculated VAT Advance at a rate of 10% - OBJ: •
- realEstateDescription10 – description •
- realEstateBaseAmount10 – base •
- realEstateCalculatedVat10 – calculated VAT Advance at a rate of 20% - OBJ: •
- realEstateDescription20 - description •
- realEstateBaseAmount20 – base •
- realEstateCalculatedVat20 – calculated VAT

9. On page 69, under item 7. Turnover - purchase, document type - internal account foreign entity, selection basis - increase, the following changes marked in red should be made:

Turnover - purchase, document type - internal account foreign entity, selection basis - increase

- year - year
- calculationNumber - Individual VAT record number •
- internalInvoiceNumber - document number
- vatPeriod - period
- documentDirection = 0 (traffic)
- documentType = 400 (document type)
- relatedPartyIdentifier – identifier of the person carrying out the transaction, or to whom the transaction is being carried out (PIB/PIB and JBKJS/tax number of a foreign person)
- internalInvoiceOption – 3 (document selection basis)
- relatedInternalInvoiceOption – related internal invoices (depending on the selected option, the appropriate fields need to be filled in)

Turnover at a rate of 10% except OBJ:

- noRealEstateDescription10 – description
- noRealEstateBaseAmount10 – base •
- noRealEstateCalculatedVat10 – calculated VAT Turnover at a rate of 20% except OBJ: •
- noRealEstateDescription20 – description •
- noRealEstateBaseAmount20 - base •
- noRealEstateCalculatedVat20 – calculated VAT Turnover at a rate of 10% - OBJ: •
- realEstateDescription10 – description •
- realEstateBaseAmount10 – base •
- realEstateCalculatedVat10 – calculated VAT Turnover at a rate of 20% - OBJ: •
- realEstateDescription20 - description •
- realEstateBaseAmount20 – base •
- realEstateCalculatedVat20 – calculated VAT

10. On page 70, under item 8. Turnover - purchase, document type - internal account foreign entity, basis for selection - reduction, the following changes marked in red should be made

Turnover - purchase, document type - internal account foreign entity, selection basis - reduction

- year - year
- calculationNumber - Individual VAT record number •
- internalInvoiceNumber - document number
- vatPeriod - period
- documentDirection = 0 (traffic)
- documentType = 400 (document type)
- relatedPartyIdentifier – identifier of the person carrying out the transaction, or to whom the transaction is being carried out (PIB/PIB and JBKJS/tax number of a foreign person)
- internalInvoiceOption – 4 (document selection basis)
- relatedInternalInvoiceOption – related internal invoices (depending on the selected option, the appropriate fields need to be filled in)

Turnover/Advance at a rate of 10% except OBJ:

- noRealEstateDescription10 – description
- noRealEstateBaseAmount10 – base amount •
- noRealEstateCalculatedVat10 – calculated VAT

Turnover/Advance at a rate of 20% except OBJ: •
noRealEstateDescription20 – description •
noRealEstateBaseAmount20 - base •
noRealEstateCalculatedVat20 – calculated VAT Turnover/
Advance at a rate of 10% - OBJ: •
realEstateDescription10 – description •
realEstateBaseAmount10 – base •
realEstateCalculatedVat10 – calculated VAT Turnover/
Advance at a rate of 20% - OBJ: •
realEstateDescription20 - description •
realEstateBaseAmount20 – base •
realEstateCalculatedVat20 – calculated VAT

11. On page 70, under item 9. Sales - purchase, document type - internal VAT payer account, selection basis -
The following changes marked in red should be made to the traffic

Turnover - purchase, document type - internal VAT payer account, selection basis - turnover

- year - year
- calculationNumber - Individual VAT record number •
- internalInvoiceNumber - document number
- vatPeriod - period
- documentDirection = 0 (traffic)
- documentType = 401 (document type)
- relatedPartyIdentifier – identifier of the person carrying out the transaction, or to whom the transaction is being carried out (PIB/PIB and JBKJS/
tax number of a foreign person)
- internalInvoiceOption – 4 (document selection basis)
- relatedInternalInvoiceOption – related internal invoices (depending on the selected option, the appropriate fields need to be filled in)

Turnover at a rate of 10% except OBJ:
• noRealEstateDescription10 – description
• noRealEstateBaseAmount10 – base •
noRealEstateCalculatedVat10 – calculated VAT Turnover at
a rate of 20% except OBJ: •
noRealEstateDescription20 – description •
noRealEstateBaseAmount20 - base •
noRealEstateCalculatedVat20 – calculated VAT Turnover
without a fee at a rate of 10% except OBJ: •
noChargeNoRealEstateDescription10 – description • noChargeNoRealEstateBaseAmount10 – base • noChargeNoRealEstate-
tateCalculatedVat10 – calculated VAT
No-charge turnover at 20% rate except OBJ: • noChargeNoRealEstateDescription20 – description • noChargeNoRealEstate-
BaseAmount20 – base • noChargeNoRealEstateCalculatedVat20 – calculated VAT

Turnover at a rate of 10% - OBJ: •
realEstateDescription10 – description •
realEstateBaseAmount10 – base •
realEstateCalculatedVat10 – calculated VAT Turnover at
a rate of 20% - OBJ: •
realEstateDescription20 - description •
realEstateBaseAmount20 – base •
realEstateCalculatedVat20 – calculated VAT Turnover
without a fee at a rate of 10% - OBJ: • noChargeRealEstateDescription10 – description • noChargeRealEstateBaseA-
mount10 – base • noChargeRealEstateCalculatedVat10 – calculated VAT
Sales without fees at a rate of 20% - OBJ: • noChargeRealEstateDescription20 – description • noChargeRealEstateBaseA-
mount20 – base • noChargeRealEstateCalculatedVat20 – calculated VAT

12. On page 71, under item 10. Turnover - purchase, document type - internal VAT payer account, selection basis -
The following changes marked in red should be made in advance

Turnover - purchase, document type - internal VAT payer account, selection basis - advance payment

- year - year
- calculationNumber - Individual VAT record number •
- internalInvoiceNumber - document number
- vatPeriod - period

- documentDirection = 0 (traffic)
- documentType = 401 (document type)
- relatedPartyIdentifier – identifier of the person carrying out the transaction, or to whom the transaction is being carried out (PIB/PIB and JBKJS/tax number of a foreign person)
- internalInvoiceOption – 2 (document selection basis)
- relatedInternalInvoiceOption – related internal invoices (depending on the selected option, the appropriate fields need to be filled in)

Advance payment at a rate of 10% except OBJ:

- noRealEstateDescription10 – description
- noRealEstateBaseAmount10 – base •
- noRealEstateCalculatedVat10 – calculated VAT Advance at a rate of 20% except OBJ: •
- noRealEstateDescription20 – description •
- noRealEstateBaseAmount20 - base •
- noRealEstateCalculatedVat20 – calculated VAT Advance at a rate of 10% - OBJ: •
- realEstateDescription10 – description •
- realEstateBaseAmount10 – base •
- realEstateCalculatedVat10 – calculated VAT Advance at a rate of 20% - OBJ: •
- realEstateDescription20 - description •
- realEstateBaseAmount20 – base •
- realEstateCalculatedVat20 – calculated VAT

13. On page 71, under item 11. Sales - purchase, document type - internal VAT payer account, selection basis - increase, the following changes marked in red should be made

Turnover - purchase, document type - internal VAT payer account, selection basis - increase

- year - year
- calculationNumber - Individual VAT record number •
- internalInvoiceNumber - document number
- vatPeriod - period
- documentDirection = 0 (traffic)
- documentType = 401 (document type)
- relatedPartyIdentifier – identifier of the person carrying out the transaction, or to whom the transaction is being carried out (PIB/PIB and JBKJS/tax number of a foreign person)
- internalInvoiceOption – 3 (document selection basis)
- relatedInternalInvoiceOption – related internal invoices (depending on the selected option, the appropriate fields need to be filled in)

Turnover at a rate of 10% except OBJ:

- noRealEstateDescription10 – description
- noRealEstateBaseAmount10 – base •
- noRealEstateCalculatedVat10 – calculated VAT Turnover at a rate of 20% except OBJ: •
- noRealEstateDescription20 – description •
- noRealEstateBaseAmount20 - base •
- noRealEstateCalculatedVat20 – calculated VAT Turnover at a rate of 10% - OBJ: •
- realEstateDescription10 – description •
- realEstateBaseAmount10 – base •
- realEstateCalculatedVat10 – calculated VAT Turnover at a rate of 20% - OBJ: •
- realEstateDescription20 - description •
- realEstateBaseAmount20 – base •
- realEstateCalculatedVat20 – calculated VAT

14. On page 72, under item 12. Turnover - purchase, document type - internal VAT payer account, selection basis - reduction, the following changes marked in red should be made

Turnover - purchase, document type - internal VAT payer account, selection basis - reduction

- year - year

- calculationNumber - Individual VAT record number •
- internalInvoiceNumber - document number
- vatPeriod - period
- documentDirection = 0 (traffic)
- documentType = 401 (document type)
- relatedPartyIdentifier – identifier of the person carrying out the transaction, or to whom the transaction is being carried out (PIB/PIB and JBKJS/
tax number of a foreign person)
- internalInvoiceOption – 4 (document selection basis)
- relatedInternalInvoiceOption – related internal invoices (depending on the selected option, the appropriate fields need to be filled in)

Turnover/Advance at a rate of 10% except OBJ:

- noRealEstateDescription10 – description
- noRealEstateBaseAmount10 – base •
- noRealEstateCalculatedVat10 – calculated VAT Turnover/

Advance at a rate of 20% except OBJ: •

- noRealEstateDescription20 – description •
- noRealEstateBaseAmount20 - base •
- noRealEstateCalculatedVat20 – calculated VAT Turnover/

Advance at a rate of 10% - OBJ: •

- realEstateDescription10 – description •
- realEstateBaseAmount10 – base •
- realEstateCalculatedVat10 – calculated VAT Turnover/

Advance at a rate of 20% - OBJ: •

- realEstateDescription20 - description •
- realEstateBaseAmount20 – base •
- realEstateCalculatedVat20 – calculated VAT

Custom invoice fields

The administrator can access the "Custom Invoice Fields" section by clicking on "Settings" → "Custom Invoice Fields". invoice fields" on the left menu panel.

On this page, users can create custom fields that will be added to the invoice header. by selecting the "Add new" button. (Image no. 153)



Image No.153 Custom invoice fields

This will open a window for entering a new invoice field, which can be of Text, List or Date type. (Image no. 154)

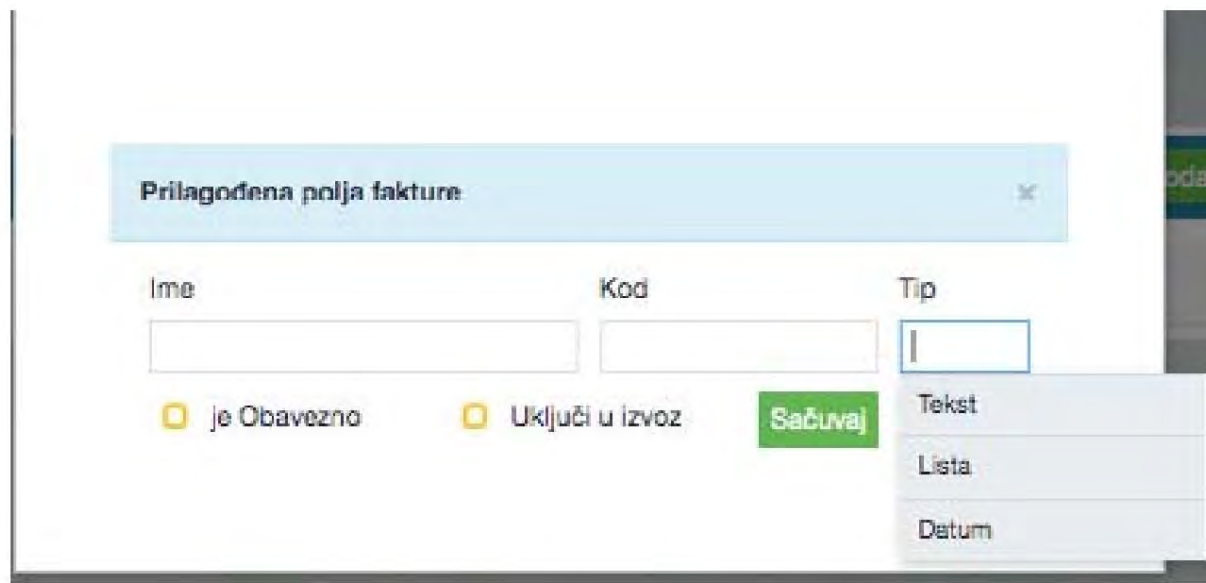


Image no.154 Fields

The user can also specify whether the Custom Invoice Field is required and whether they want to include it in the data for export to ERP. (Image no.155)



Image no.155 Export to ERP

Products

The administrator can access the "Products" section by clicking "Settings" ÷ "Products" on the left menu panel. (Image No. 156)



Image no.156 Products

In the "Products" section, you can see a list of all products/services used for invoice posting, as well as add new products or services. Adding a new product/service is possible by selecting the "Add new" button. (Image no. 157)

+ Dodaj novo

Image no.157 Adding a new product

This will open a new row for entering the product/service. (Image no. 158)

Proizvodi (2)

Uvoz + Dodaj novo

Q Pretraži

Šifra	Opis	U UPOTREBI	
KN001	Knjige	Ne	
OL001	Časopisi	Ne	
		Ne	

15 po strani

Image no.158 Entering product data

4.3.6 Automation

The administrator has access to the "Automation" section through the main menu on the left. (Image no. 159)



Image no.159 Automation

Autotransactions

In the "Autotransactions" section, it is possible to create rules where, in relation to an initial event (trigger), transactions are automatically perform certain activities on received invoices (automation steps).

Autotransactions can be created in two ways: 1. Manually by selecting the + icon in the upper right corner (Image no. 160)



Image no.160 Automated transactions

This will open a template for creating an autotransaction. First, the initial events (triggers) are entered. Image no. 161

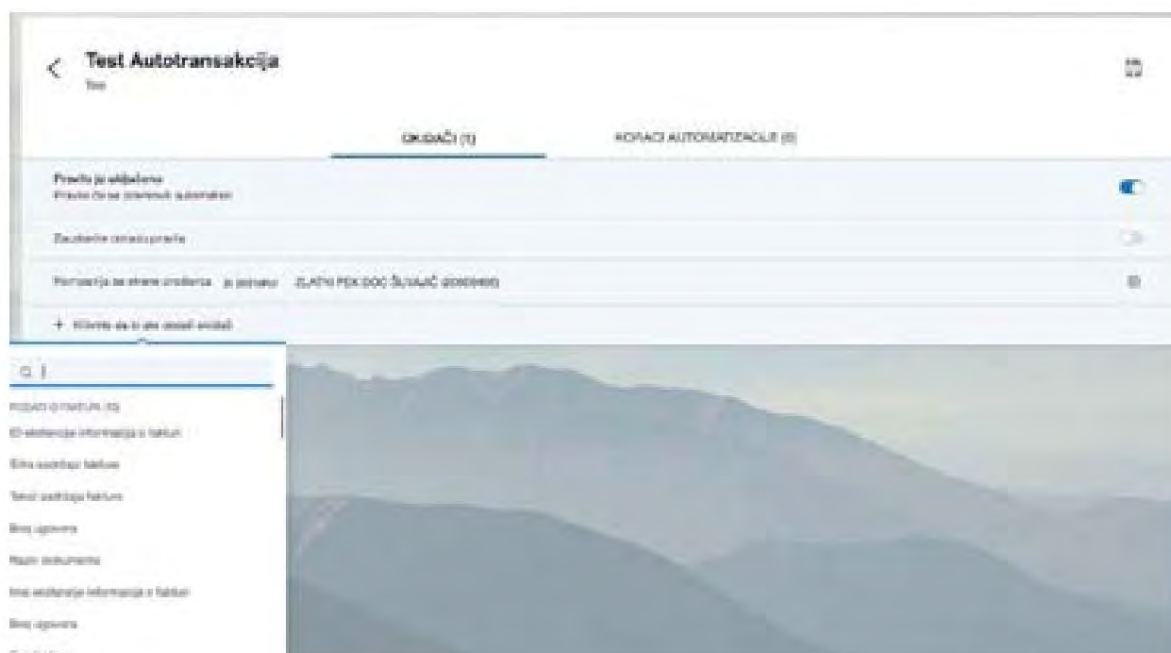


Image no.161 Trigger input

After which, activities on received invoices (automation steps) are entered - the approval flow assigned to the invoice, as well as accounting data. (Image no. 162)



Image no.162 Assigning work processes

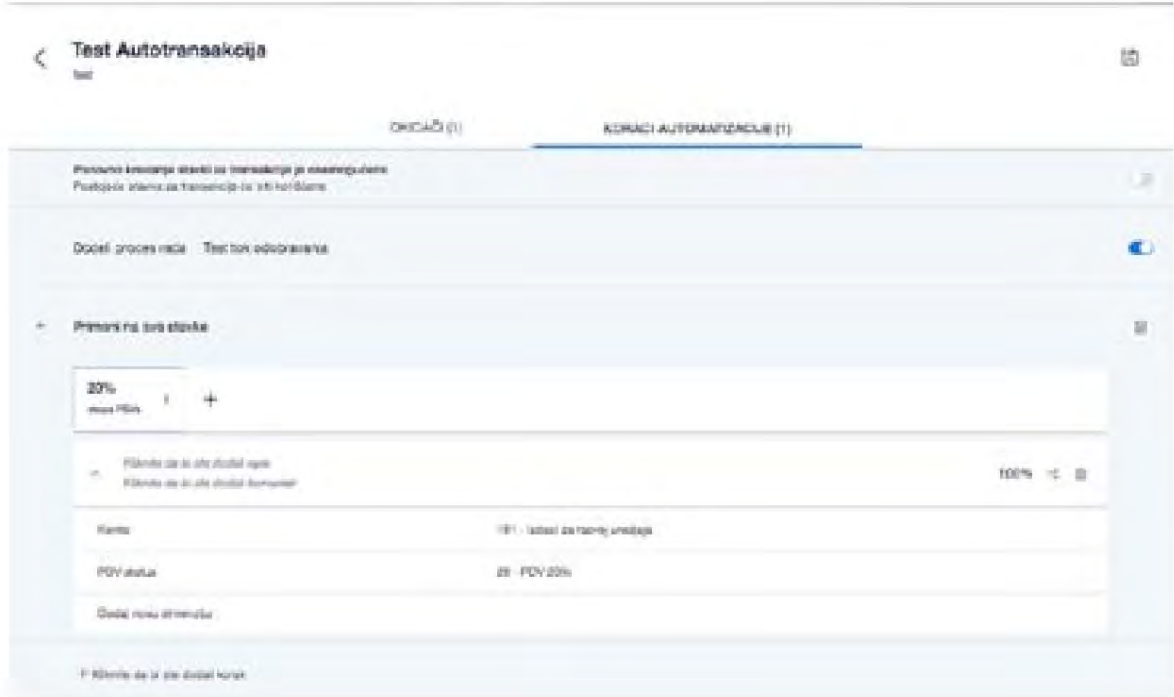


Image no.163 Determining items for application

By saving an already approved invoice with entered accounting data as a template by selecting the "Save as" option "transaction template" within the "Transaction items" section in the detailed invoice overview. (Image no. 164)

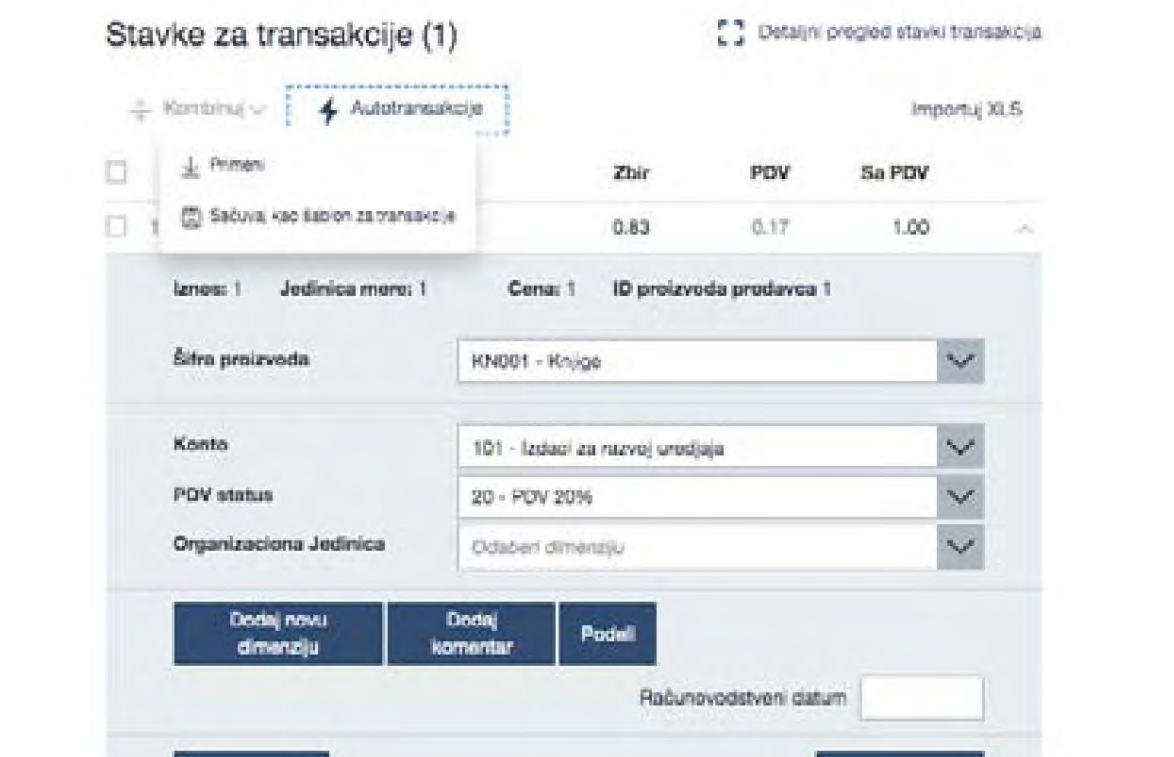


Image no.164 Saving the template

Related dimensions

The purpose of linked dimensions is that when a value is entered for the first accounting dimension, the value of the associated accounting dimension is automatically defined.

Related dimensions can be imported into SUF via a CSV file by selecting the "Import" button. (Figure 165)



Image no.165 Related dimensions

This will open a CSV file selection window with a list of all Dimensions to upload. The CSV file must meet the following criteria:

- Column separator must be a semicolon (;)
- File must be in UTF-8 format
- No file header – The first row of the CSV file is assumed to already contain dimension data
- Each row of the CSV file must contain all four required related dimension data.

Row structure in a CSV file

Code Dimension original value code	original dimensions	Dimension dependent code	Dependent dimension value code
Required Required		Definitely	Definitely

4.3.7 Technical support within the invoice management system

Dear users,

If you need additional information about registering on the electronic identification portal, you can contact the Office for Information Technology and e-Government at the following address:

<https://www.ite.gov.rs/>

If you need additional information about the invoice management system, we suggest you first take a look at

Frequently asked questions on the portal:

<https://esuf.rs/>

If you cannot find the answer to your question, for information regarding registration and technical assistance regarding use invoice management system, you can contact us via the following email address, phone or portal:

Email address: podrska@esuf.rs

Phone: 011/ 3308 708 Portal: <https://esuf.rs/>

Working hours: Monday to Friday from 08:00 to 16:00

5. Central information intermediary

5.1 Data transmission security measures

The activities of an information intermediary are carried out in accordance with a contract, which regulates the relationship between a public or private sector entity, on the one hand, and an information intermediary, on the other. The obligations of an information intermediary regarding measures to secure data transmission are regulated by the Law on Electronic Invoicing, specified in the Regulation on the procedure and conditions for granting and withdrawing consent for performing the activities of an information intermediary ("Official Gazette of the Republic of Serbia", No. 69/21) and the Regulation on the procedure of the Central Information Intermediary ("Official Gazette of the Republic of Serbia", No. 69/21). When a case occurs within the meaning of Article 4, paragraph 5 of the Rules on the Procedures of the Central Information Intermediary, and there is a change in the persons who have entrusted the information intermediary with one or more tasks related to the issuance, sending, receiving and storage of electronic invoices, the information intermediary shall, at its own expense, take appropriate measures to ensure the transfer of data of persons who have entrusted the information intermediary with one or more tasks related to the issuance, sending, receiving and storage of electronic invoices. The information intermediary, as in other matters, acts in accordance with the Law on the Protection of Business Secrets ("Official Gazette of the Republic of Slovenia", No. 72/11), the Law on the Protection of Personal Data ("Official Gazette of the Republic of Slovenia", No. 87/18), the Law on Information Security ("Official Gazette of the Republic of Slovenia", No. 6/16, 94/17, 77/19), the Decree on the Further Regulation of Protection Measures for Information and Communication Systems of Special Importance ("Official Gazette of the Republic of Slovenia", No. 94/16), the Law on Critical Infrastructure ("Official Gazette of the Republic of Slovenia", No. 87/18), and, if the conditions are met, also in accordance with the Law on Data Secrecy ("Official Gazette of the Republic of Slovenia", No. 104/09) and the Decree on Special Measures for the Physical and Technical Protection of Secret Data ("Official Gazette of the Republic of Slovenia", No. 97/11). At the same time, the Regulation on the Procedures of the Central Information Intermediary establishes the obligation of the information intermediary to notify the Central Information Intermediary of any changes to the data kept in the Register of Information Intermediaries in electronic form.

5.2 Making electronic invoices available for inspection

The Law on Electronic Invoicing stipulates the duty of the issuer of an electronic invoice, the recipient of an electronic invoice, the central information intermediary and the information intermediary to provide the person carrying out inspection supervision with insight into business data, business documentation, accompanying technical equipment and devices related to the obligations prescribed by law, for the purpose of unhindered performance of inspection supervision and collection of data relevant for performing inspection supervision over a specific subject of supervision. The Regulation on the conditions and manner of storing and making available electronic invoices and the manner of ensuring the authenticity and integrity of the content of invoices in a peer-to-peer format ("Official Gazette of the Republic of Serbia", No. 69/21) stipulates that the described duty is performed in a manner that enables fast, efficient and secure transmission of data on electronic invoices, for one or more public sector entities, i.e. private sector entities, i.e. voluntary users of the electronic invoice system, and so that data on electronic invoices are presented in a clear and systematic manner. The Law on Electronic Invoicing, with regard to inspection issues not regulated by this Law, refers to the provisions of the Law on Inspection Supervision ("Official Gazette of the Republic of Serbia", No. 36/15, 44/18 - other law, 95/18). As the Law on Electronic Invoicing stipulates that information intermediaries, central information intermediaries and entities authorized to access the electronic invoice system are obliged to process personal data only for the purpose specified in this Law and protect them in accordance with the law governing the protection of personal data, and that the central information intermediary and information intermediaries are obliged to take measures to protect against security risks in accordance with the law governing information security, any access to the Electronic Invoice System, including insight into the content of individual invoices and data on electronic invoicing entities, is carried out exclusively in accordance with the law. If the elements of a criminal offense against the economy, against the security of computer data, or against the freedoms and rights of man and citizen from the Criminal Code ("Official Gazette of the Republic of Serbia", No. 85/05, 88/05 - correction, 107/05 - correction, 72/09, 111/09, 121/12, 104/13, 108/14, 94/16 and 35/19) are met, the appropriate legal remedy is a criminal complaint to the competent public prosecutor's office. At the same time, the Law on Electronic Invoicing prescribes penalties for violations by information intermediaries, and the Law on Personal Data Protection ("Official Gazette of the Republic of Serbia", No. 87/18) also contains relevant provisions.

6. Information broker

6.1 Conditions for obtaining consent to perform information security tasks intermediary

6.1.1 Introduction

In all places where the "Law" is mentioned, it refers to the Law on Electronic Invoicing ("Official Gazette", No. 44/2021 and 129/21), while the "Regulation" refers to the Regulation on the procedure and conditions for granting and withdrawing consent to perform the activities of an information intermediary ("Official Gazette of the Republic of Serbia" No. 69/2021, 132 of December 30, 2021).

The consent of the Ministry of Finance is required to perform the duties of an information intermediary.

A person who meets the requirements set out in Article 2 of this Regulation shall submit a request for consent to perform the work. information intermediary to the Ministry of Finance electronically.

Based on the request referred to in paragraph 2 of this Article, the Ministry of Finance shall verify whether the person referred to in paragraph 2 of this Article meets the conditions for obtaining consent to perform the tasks of an information intermediary, in accordance with the internal technical instructions published on the website of the Ministry of Finance and containing technical explanations for working in the system. If it determines that the conditions are met, it grants consent to the person to perform the tasks of an information intermediary for a period of up to 24 months. The request referred to in paragraph 2 of this Article shall be accompanied by:

1. evidence of compliance with the conditions referred to in Article 2, paragraph 1, items 1)–5) of this Regulation;
2. general terms and conditions of service provision;
3. internal rules;
4. Act on ICT System Security.

The Ministry of Finance shall verify ex officio compliance with the requirements set forth in Article 2, paragraph 1, item 6) of this Regulation.

The Ministry of Finance shall obtain evidence of compliance with the requirements referred to in Article 2, paragraph 1, items 1)–3) of this Regulation by official order. duties, with the consent of the applicant.

Upon determining that the conditions referred to in Article 2, paragraph 1 of this Regulation have been met, the Ministry of Finance shall, within 15 days, request from the applicant the submission of evidence referred to in Article 2, paragraphs 2 and 4 of this Regulation.

Upon determining that the conditions referred to in Article 2, paragraphs 2 and 4 of this Regulation have been met, the Ministry of Finance shall issue a decision granting consent and enter the applicant in the Register of Information Intermediaries in accordance with Article 12 of the Law.

The request referred to in paragraph 2 of this Article, with the attachments referred to in paragraph 4 of this Article, shall be submitted in electronic form through the portal of the Ministry of Finance, and the decision referred to in paragraph 8 of this Article shall be submitted in electronic form to the information intermediary.

In the event of a change in the data stated in the request referred to in paragraph 2 of this Article, including changes in the facts for which evidence and documents have been submitted in accordance with paragraph 4 of this Article, the information intermediary is obliged to notify the Ministry of Finance thereof without delay in writing (including electronically) (Article 56, paragraph 2 of the Law on General Administrative Procedure - "Communication in writing includes communication electronically and in paper form").

6.2 Verification of compliance with the conditions for obtaining consent to perform the tasks of an Information Intermediary

In accordance with Article 5, Paragraph 3 of the Regulation on the procedure and conditions for granting and withdrawing consent to perform work information intermediary ("Official Gazette of the Republic of Serbia", No. 69 of July 9, 2021, 132 of December 30, 2021) The Ministry of Finance shall verify whether a person meets the conditions for obtaining consent to perform the duties of an Information Intermediary. The verification shall be carried out before obtaining consent to perform the duties of an Information Intermediary and may include:

1. assessment of the authenticity of all documents submitted pursuant to Article 2 of the Regulation on the procedure and conditions for granting and withdrawing consent to perform the activities of an information intermediary ("Official Gazette of the Republic of Serbia", No. 69 of July 9, 2021, 132 of December 30, 2021) through verification of the operational work of the information intermediary in the field,
2. verification of compliance with technical requirements for performing the tasks of an information intermediary, including communication Electronic invoice system and Information Broker system.

The method of checking the fulfillment of technical requirements will be performed on the demo environment of the Electronic Invoice System, by demonstrating that the Information Intermediary system supports/fulfills all necessary functionalities provided for in the Electronic Invoice System. The verification of the fulfillment of technical requirements will include testing the following scenarios:

1. Activation of the Information Intermediary for a specific PIB
2. Termination of the role of Information Intermediary for a specific PIB
3. Issuing electronic invoices, including the different types and contents of invoices that will be demonstrated possibility of issuing
4. Receive electronic invoices
5. Accepting, rejecting and reversing electronic invoices
6. Retrieving the status of acceptance, rejection and cancellation of electronic invoices

Making electronic invoices stored with the information intermediary available for inspection in the event of a request from the competent authority.

Note: In order to verify compliance with the technical requirements in the demo environment of the Electronic Invoice System, it is necessary for the Information Intermediary, in addition to its account in the Electronic Invoice System, to ensure cooperation with at least two entities that also have an open account in the demo environment of the Electronic Invoice System in order to test the above scenarios.

6.3 Verification of the operational work of the Information Intermediary

In accordance with Article 6 of the Regulation on the procedure and conditions for granting and withdrawing consent to perform the tasks of an information intermediary ("Official Gazette of the Republic of Serbia", No. 69 of July 9, 2021, 132 of December 30, 2021), the Ministry of Finance may withdraw consent to perform the tasks of an Information Intermediary.

In this regard, the Ministry of Finance checks the operational work of the Information Intermediary in the following manner:

1. Review of all submitted documents pursuant to Article 2 of the Regulation on the procedure and conditions for granting and withdrawing consent to perform the activities of an information intermediary ("Official Gazette of the Republic of Serbia", No. 69 of July 9, 2021, 132 of December 30, 2021)
2. Direct control of compliance of all relevant procedures with adopted acts.

6.4 Connecting the Information Intermediary System to the Electronic Documents System invoice

After obtaining consent to perform the tasks of an information intermediary, the information intermediary shall electronically contact the Ministry of Finance via the following email address: informacioni.posrednici@mfin.gov.rs to gain access to ESB (Enterprise Service Bus).

The information intermediary contacts the SEF administrator to download the API user guide for Information intermediaries.

6.5 Necessary technical conditions for performing the tasks of the Information Intermediary

The technical solution of the information intermediary system implies, in accordance with the regulations, connection with the system electronic invoices.

The technical capacities of the information intermediary include the ability to test the information intermediary system using a demo environment of the electronic invoice system, in order to test all functionalities used during the provision of the information intermediary service.

After obtaining consent to perform the tasks of the Information Intermediary, it is necessary to provide static IPs. addresses on the information intermediary system side, for the purposes of connecting to the electronic invoice system.

6.6 Storing, searching and downloading electronic invoices from the information intermediary system

Based on the Law on Electronic Invoicing, for the service of storing electronic invoices and accompanying documentation, an information intermediary may, in accordance with a mutual agreement, be engaged exclusively by a private sector entity (including a voluntary user of the electronic invoice system, to which the provisions of the law applicable to private sector entities shall apply accordingly). An electronic invoice issued and received by a private sector entity shall be stored for a period of ten years from the end of the year in which the electronic invoice was issued, and the private sector entity that issued or received the electronic invoice may electronically export or print the electronic invoice in one or more copies until the expiry of the deadline for mandatory storage of electronic invoices, in a manner that ensures the authenticity of the origin and integrity of the content of the electronically issued or printed invoice. The Regulation on the conditions and manner of storing and making available for inspection electronic invoices and the manner of ensuring the authenticity and integrity of the content of invoices in paper form ("Official Gazette of the Republic of Serbia", No. 69/21) specifies that the storage of electronic invoices by private sector entities that use the information intermediary system for these purposes is carried out using procedures and technological solutions that ensure the authenticity of the origin and integrity of the content of the electronic invoice downloaded from the electronic invoice system, with mandatory fulfillment of information security conditions and standards, in accordance with the regulations governing information security, regardless of the method of downloading and the format of the downloaded electronic invoice, and that the information intermediary system within which electronic invoices are stored must provide a high level of protection against loss of stored data, violation of the integrity of that data and unauthorized access to that data. Preparation for storing electronic invoices, the actual storage, searching and downloading of electronic invoices is carried out in compliance, first of all, with the relevant provisions of the Law on Information Security ("Official Gazette of the Republic of Serbia", No. 6/16, 94/17, 77/19), as well as the Regulation on further regulation of protection measures for information and communication systems of special importance ("Official Gazette of the Republic of Serbia", No. 94/16).

